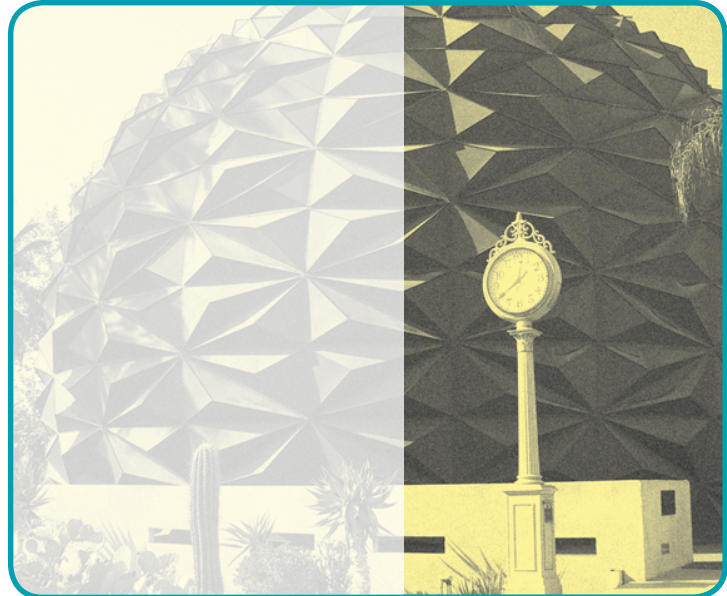




# San Bernardino County



**Revised  
February 2007**



## 2007-2008 County-Wide Cost Allocation Plan (COWCAP)

Prepared by the Office of the  
Auditor/Controller-Recorder,  
Management Services Section

Estimated FY 2007-2008 Allowable Costs  
Actual FY 2005-2006 Allowable Costs





COUNTY OF SAN BERNARDINO

# **COUNTY OF SAN BERNARDINO**

## **2007-2008**

# **COUNTY-WIDE COST ALLOCATION PLAN (COWCAP)**

## **REVISED FEBRUARY 2007**

Prepared by the Office of the Auditor/Controller-Recorder, Management Services Section  
Larry Walker, Auditor/Controller-Recorder

Estimated FY 2007-2008 Allowable Costs

Actual FY 2005-2006 Allowable Costs

**COUNTY OF SAN BERNARDINO**  
**2007-2008**  
**COUNTY-WIDE COST ALLOCATION PLAN**  
**REVISED 2007**

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**COUNTY OF SAN BERNARDINO**  
**2007-2008**  
**COUNTY-WIDE COST ALLOCATION PLAN**  
**REVISED 2007**

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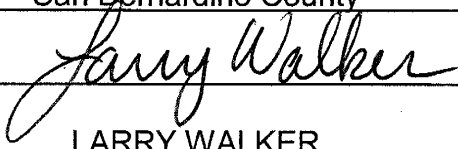
## CERTIFICATION FOR COST PLAN

This is to certify that I have reviewed the cost allocation plan submitted herewith and to the best of my knowledge and belief:

- (1) All costs included in this proposal to establish cost allocations or billing for the fiscal year ending June 30, 2008 are allowable in accordance with the requirements of OMB Circular A-87, "Cost Principles for State and Local Governments" and the Federal award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.
- (2) All costs included in this proposal are properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the awards to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently.

I declare that the foregoing is true and correct.

Government Unit: San Bernardino County

Signature: 

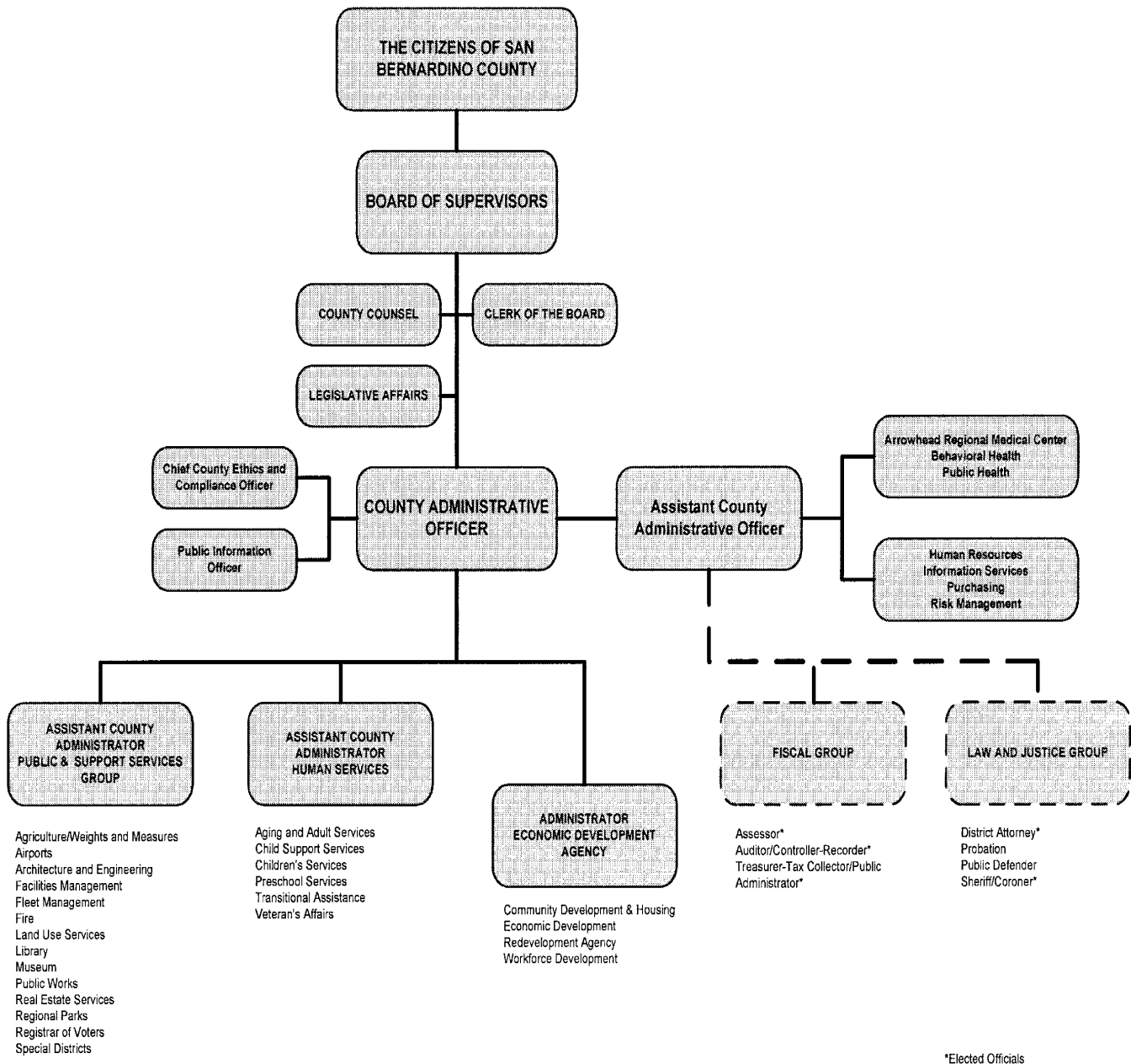
Name of Official LARRY WALKER

Title: Auditor/Controller-Recorder

Date of Execution February 28, 2007

# COUNTY OF SAN BERNARDINO ORGANIZATIONAL CHART

## As of 12/2006



**COUNTY OF SAN BERNARDINO**  
**2007-2008**  
**COUNTY-WIDE COST ALLOCATION PLAN**

**AUTHORITY SUMMARY**

This document has been prepared under the authority and guidelines of the Office of Management and Budget Circular (OMB) A-87, "Cost Principles for State, Local, and Indian Tribal Governments." The OMB circular establishes principles and standards to provide a uniform approach for determining costs for Federal awards. The principles are designed to provide that Federal awards bear their fair share of cost recognized under these principles except where restricted or prohibited by law. The total cost for Federal awards is comprised of the allowable direct cost of the program, plus its allocable portion of allowable indirect costs, less applicable credits. Basic guidelines, as well as selected cost items, are detailed within the circular to identify factors to be applied in establishing the allowable and unallowable costs. While the cost allocation plan is prepared for federal funding purposes, San Bernardino County has chosen to use the same cost methodology for other cost purposes where appropriate.

The County of San Bernardino is required to submit a cost allocation plan annually. The plan is subject to review and approval by the State Controller acting for the cognizant Federal agency, the Department of Health and Human Services (HSS). Every two years, a field review is performed to verify that the data incorporated in the county cost plan is adequately supported. A field review was completed for the plan to be used during County fiscal year 2007.



## **SUMMARY OF CLAIMABLE COSTS**



**COUNTY WIDE COST ALLOCATION PLAN  
SUMMARY OF CLAIMABLE COSTS**

**COSTS ALLOCATED FROM ...**

**COSTS ALLOCATED TO ...**

Fund	Dept		Space Use	Equipment Use	Utilities	Rent	Auditor/ Controller AAA-ACR
<b>Operating Units</b>							
<b>Internal Service Funds</b>							
IAG	PUR	Printing Services	6,149	0	20,720	0	24,826
IAJ	(various)	IS - Computer Operations	53,070	0	176,166	0	49,181
IAM	(various)	IS - Network Services	11,246	0	102,221	0	54,758
IAV	PUR	Central Stores	25,369	0	105,926	0	107,961
IAV	PUR	Mail Services	3,049	0	12,731	0	25,693
IBA	VHS	Fleet Mgmt - Motor Pool	0	0	17,410	0	36,786
IBP	RMG	HRD - Risk Management (all funds)	39,175	0	53,496	0	290,018
ICB	VHS	Fleet Mgmt - Garage/Warehouse	0	0	144,207	0	129,362
IRM	ACR	ACR-Records Management	12,361	0	51,611	0	(5,615)

**Operating Units**

**Enterprise Funds**

EAA	SWM	Solid Waste Management (all funds)	0	0	81,211	0	188,351
EAD	MCR	Arrowhead Regional Medical Center (all funds)	0	0	53,378	0	788,856

**Operating Units**

**General Fund Operating Units**

AAA	ADS	Behavioral Health - Alcohol & Drug Services	161	635	3,415	0	36,170
AAA	APT	Airports Administration	37,898	35,811	307,563	0	21,255
AAA	ASR	Assessor	39,898	14,359	126,947	0	62,624
AAA	AWM	Agriculture/Weights & Measures	6,356	45,360	26,537	0	18,417
AAA	BDF	Board of Supervisors (all districts)	94,542	2,240	82,626	0	25,888
AAA	CBD	Clerk of the Board	15,291	343	12,666	0	6,766
AAA	CCM	County Museum	134,674	15,885	209,994	91,996	31,132
AAA	CCP	Regional Parks	371,743	118,953	1,535,603	0	100,585
AAA	CCS	California Children's Services	0	2,280	0	0	33,723
AAA	CTN	Trial Courts - State Ineligible Costs	0	0	0	(4,031)	795
AAA	DAT	District Attorney	171,673	19,253	242,472	6,995	167,966
AAA	DCS	HSS - Child Support Services	0	0	0	0	152,022
AAA	DOS	D.A. - Child Abduction	0	0	0	0	2,832

# COUNTY WIDE COST ALLOCATION PLAN

## SUMMARY OF CLAIMABLE COSTS

;

### COSTS ALLOCATED FROM ...

Arch. & Eng. AAA-ANE	County Admin. Office AAA-CAO	County Counsel AAA-CCL	Fac. Mgmt Custodial AAA-FMC	Fac. Mgmt Grounds AAA-FMG	Fac. Mgmt Maint. AAA-FMM	Human Resources AAA- HRD/UNI	Purch. AAA-PUR
0	2,631	0	5,361	1,235	9,732	6,519	0
0	20,604	0	28,091	7,372	80,887	13,723	50,678
0	14,932	0	6,127	588	43,029	(31,463)	44,044
0	1,556	0	23,583	5,126	28,175	3,856	2,027
0	5,491	0	2,985	616	9,592	13,769	1,106
0	684	1,674	0	0	2,658	1,695	24,878
0	12,155	672,333	146	0	7,633	14,895	1,106
0	16,941	1,674	9	1,098	11,998	62,852	1,474
0	181	0	11,529	2,498	14,672	450	0
0	13,292	65,555	1,469	(18,208)	19,231	35,106	22,298
0	508,260	95,982	0	114,401	1,007	1,311,115	83,296
0	12,476	0	0	0	94	45,403	0
96,808	4,884	41,774	1,363	0	1,911	13,765	11,978
0	36,653	94,547	50,674	18,832	33,416	122,925	10,873
0	11,262	8,131	(12,856)	1,276	32,837	27,909	553
3,810	16,964	513,409	61,048	18,200	128,564	23,848	6,818
0	2,679	27,392	10,075	3,013	21,556	8,890	6,634
0	10,996	27,902	61,508	98,099	37,469	25,410	2,396
(2,902)	28,077	75,480	4,422	670	6,918	85,310	14,190
0	27,024	0	0	0	0	69,435	2,396
0	(22,881)	0	37,076	0	20,010	0	553
0	83,346	15,690	83,610	36,455	135,756	219,631	15,296
0	93,805	7,172	23	0	318	198,931	7,003
0	1,040	0	0	0	0	2,576	0

**COUNTY WIDE COST ALLOCATION PLAN  
SUMMARY OF CLAIMABLE COSTS**

**COSTS ALLOCATED FROM ...**

<b>Fund/Dept</b>	<b>Real Est Services AAA- RPR/RNT</b>	<b>IS System Dev AAA-SDD</b>	<b>Fac. Mgmt Admin/Util AAA- FMT/UTL</b>	<b>Public Services Group AAA-PSG</b>	<b>Total Actual</b>
<b>Operating Units</b>					
<b>Internal Service Funds</b>					
IAG PUR	0	440	512	0	78,126
IAJ (various)	0	80,573	4,356	0	564,702
IAM (various)	70,719	15,298	2,527	0	334,026
IAV PUR	0	24,785	2,619	0	330,983
IAV PUR	0	918	315	0	76,264
IBA VHS	0	1,013	430	47,052	134,280
IBP RMG	0	2,069	1,323	0	1,094,348
ICB VHS	0	3,336	3,566	37,871	414,388
IRM ACR	0	30	1,276	0	88,993
<b>Operating Units</b>					
<b>Enterprise Funds</b>					
EAA SWM	40,267	45,977	2,008	60,823	557,379
EAD MCR	5,041	64,578	1,320	0	3,027,235
<b>Operating Units</b>					
<b>General Fund Operating Units</b>					
AAA ADS	773	1,995	84	0	101,206
AAA APT	73,906	817	7,709	58,528	715,971
AAA ASR	20,147	570,251	3,139	0	1,205,282
AAA AWM	108	17,978	656	47,052	231,575
AAA BDF	9,603	83,737	2,043	952	1,074,292
AAA CBD	0	85,216	313	0	200,834
AAA CCM	6,611	2,598	5,192	66,561	828,424
AAA CCP	8,945	5,620	38,443	75,742	2,467,799
AAA CCS	126	4,520	0	0	139,503
AAA CTN	0	0	0	0	31,522
AAA DAT	17,574	112,550	5,995	0	1,334,262
AAA DCS	2,861	17,636	0	0	479,769
AAA DOS	0	174	0	0	6,622

**COUNTY WIDE COST ALLOCATION PLAN  
SUMMARY OF CLAIMABLE COSTS**

**COSTS ALLOCATED FROM ...**

<b>Cost Estimation</b>	<b>Total Estimated</b>	<b>Roll Forward</b>	<b>Total Claimable</b>
<hr/>			
13,357	91,483	(5,265)	86,218
191,577	756,279	(272,601)	483,678
71,978	406,004	25,878	431,882
52,409	383,393	41,439	424,832
14,886	91,151	17,989	109,140
30,711	164,991	(136,082)	28,910
93,158	1,187,505	17,457	1,204,962
62,171	476,560	163,068	639,628
6,728	95,721	(25,932)	69,790
121,302	678,681	318,291	996,971
512,352	3,539,587	214,302	3,753,889
13,533	114,739	(11,048)	103,691
40,475	756,446	(7,460)	748,986
143,193	1,348,475	229,314	1,577,789
32,805	264,379	9,831	274,210
52,338	1,126,630	208,497	1,335,127
17,971	218,805	81,026	299,831
78,051	906,474	49,485	955,959
73,635	2,541,434	(271,847)	2,269,587
17,724	157,227	23,585	180,812
25,660	57,183	24,389	81,572
133,598	1,467,860	(220,132)	1,247,729
73,405	553,174	(211,574)	341,600
1,085	7,708	(651)	7,057

**COUNTY WIDE COST ALLOCATION PLAN  
SUMMARY OF CLAIMABLE COSTS**

**COSTS ALLOCATED FROM ...**

**COSTS ALLOCATED TO ...**

<b>Fund</b>	<b>Dept</b>		<b>Space Use</b>	<b>Equipment Use</b>	<b>Utilities</b>	<b>Rent</b>	<b>Auditor/ Controller AAA-ACR</b>
AAA	DPA	Human Services System	62,297	0	96,523	0	1,038,626
AAA	EDF	Economic Development Function	0	2,296	0	0	11,012
AAA	EMC	Emergency Medical Care Costs	0	0	0	0	539
AAA	FLP	Family Law Program	0	0	0	0	1,561
AAA	FMH	Facilities Management - Home Repair	0	0	0	0	7,643
AAA	FRN	Franchise Administration	0	0	0	0	1,146
AAA	GJY	Grand Jury	1,658	0	5,017	0	3,461
AAA	HCC	Health Care Costs	0	5,145	0	0	2,523
AAA	IDC	Indigent Defense	0	0	0	0	5,620
AAA	LIT	Litigation Proceeds and Uses	0	0	0	0	195
AAA	LNJ	Law and Justice Group	0	9,849	0	0	893
AAA	LUS	Land Use Services Department	90,419	12,347	98,813	52,325	83,613
AAA	MLH	Behavioral Health	0	0	181,039	1,041	239,764
AAA	OCH	HRD - Employee Health and Wellness	0	0	0	0	4,865
AAA	PBD	Public Defender	78,362	15,083	156,335	0	74,211
AAA	PGD	Public Guardian	8,040	4,374	55,656	0	8,675
AAA	PHL	Public Health	133,123	145,863	336,635	13,912	303,999
AAA	PRB	Probation	1,421,983	57,356	1,214,860	0	353,176
AAA	ROV	Registrar of Voters	15,448	31,306	64,502	0	45,733
AAA	SCL	School Claims	83,347	0	8,070	0	99,114
AAA	SHR	Sheriff	4,545,473	4,634,762	5,044,810	0	1,311,950
AAA	SVR	Surveyor	3,725	36,223	17,277	0	16,185
AAA	TRC	Trial Court Funding	0	0	0	0	1,413
AAA	TTC	Treasurer -Tax Collector	33,007	76,154	79,888	0	357,915
AAA	VAF	Veterans Affairs	4,203	1,766	11,164	0	6,471

**Operating Units**

**Other Operating Units**

(various)	(various)	Brd-Gov'd Special Districts (summary)	411,355	2,516,565	87,427	0	688,330
(various)	(various)	Redevelopment Agency - RDA	25,150	959	0	0	5,548
(various)	(various)	Self-Gov'd Special Districts (summary)	0	0	0	0	46,216
(various)	RGP/RPR	EI Mirage Project	0	0	0	0	7
AAF	OOA	Aging and Adult Services	0	6,750	0	0	50,982
CJV	CIP	Capital Projects - All Funds	0	4,297	0	0	12,678



**COUNTY WIDE COST ALLOCATION PLAN**  
**SUMMARY OF CLAIMABLE COSTS**

**COSTS ALLOCATED FROM ...**

<b>Arch. &amp; Eng. AAA-ANE</b>	<b>County Admin. Office AAA-CAO</b>	<b>County Counsel AAA-CCL</b>	<b>Fac. Mgmt Custodial AAA-FMC</b>	<b>Fac. Mgmt Grounds AAA-FMG</b>	<b>Fac. Mgmt Maint. AAA-FMM</b>	<b>Human Resources AAA- HRD/UNI</b>	<b>Purch. AAA-PUR</b>
0	663,997	170,671	24,666	14,747	30,836	1,731,057	49,388
0	5,219	(156)	0	0	20	12,802	21,745
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	1,486	0	0	0	0	3,668	0
0	398	0	0	0	0	986	553
0	0	7,175	142	2,083	2,575	0	0
0	698	0	0	0	0	1,729	553
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	184
0	181	0	0	0	0	450	0
0	32,341	594,523	68,735	17,720	125,941	131,748	9,030
0	98,717	114,185	32,612	24,336	11,050	131,190	14,190
0	2,442	0	0	0	0	5,749	0
0	35,111	36,671	36,811	25,898	63,812	97,315	9,214
0	4,647	0	7,351	8,660	8,553	17,631	4,054
0	157,530	96,968	141,286	78,349	162,997	432,645	68,553
0	198,077	56,760	244,269	32,727	835,818	403,284	35,935
0	6,015	28,061	14,435	3,121	18,632	43,786	5,897
0	0	59,949	0	0	8,919	0	0
0	615,650	407,813	387,286	47,064	1,039,317	1,331,432	155,719
0	6,691	478	3,339	0	5,742	16,186	2,027
0	0	0	0	0	0	0	0
0	27,275	152,379	44,490	10,831	30,005	83,749	23,773
0	3,147	478	7,361	596	5,222	7,799	0
0	0	207,864	52,057	5,194	43,068	63,786	159,958
0	0	4,516	0	0	(1,041)	0	6,634
0	0	44,475	0	0	0	0	0
0	0	(5,751)	0	0	0	0	0
0	25,900	1,957	0	0	0	55,364	6,818
848,211	0	0	0	7,668	97,326	0	70,028

**COUNTY WIDE COST ALLOCATION PLAN**  
**SUMMARY OF CLAIMABLE COSTS**

**COSTS ALLOCATED FROM ...**

<b>Fund/Dept</b>	<b>Real Est Services AAA- RPR/RNT</b>	<b>IS System Dev AAA-SDD</b>	<b>Fac. Mgmt Admin/Util AAA- FMT/UTL</b>	<b>Public Services Group AAA-PSG</b>	<b>Total Actual</b>
AAA DPA	203,091	436,671	2,387	0	4,524,957
AAA EDF	0	41,136	0	0	94,074
AAA EMC	0	0	0	0	539
AAA FLP	0	0	0	0	1,561
AAA FMH	0	244	523,802	3,443	540,286
AAA FRN	0	67	0	0	3,149
AAA GJY	0	0	124	0	22,234
AAA HCC	0	117	0	0	10,764
AAA IDC	0	0	0	0	5,620
AAA LIT	0	0	0	0	379
AAA LNJ	0	30	0	0	11,404
AAA LUS	6,681	133,287	2,443	95,251	1,555,216
AAA MLH	25,533	482,397	4,476	0	1,360,532
AAA OCH	0	317	0	0	13,373
AAA PBD	18,336	14,988	3,865	0	666,012
AAA PGD	0	777	1,376	0	129,793
AAA PHL	82,149	63,343	8,346	0	2,225,700
AAA PRB	17,389	328,726	30,038	0	5,230,397
AAA ROV	0	61,055	1,595	75,742	415,328
AAA SCL	0	0	7,750	0	267,148
AAA SHR	83,291	766,188	124,734	0	20,495,490
AAA SVR	0	27,901	427	6,312	142,515
AAA TRC	0	0	0	0	1,413
AAA TTC	0	933,916	1,975	0	1,855,357
AAA VAF	307	526	276	0	49,316

**Operating Units**

**Other Operating Units**

(various) (various)	77,260	43,402	2,162	259,931	4,618,358
(various) (various)	(25,951)	4,571	0	0	20,386
(various) (various)	0	0	0	0	90,691
(various) RGP/RPR	50,587	0	0	0	44,842
AAF OOA	344	1,480	0	0	149,595
CJV CIP	6,188	0	0	239,848	1,286,244

**COUNTY WIDE COST ALLOCATION PLAN  
SUMMARY OF CLAIMABLE COSTS**

**COSTS ALLOCATED FROM ...**

<b>Cost Estimation</b>	<b>Total Estimated</b>	<b>Roll Forward</b>	<b>Total Claimable</b>
652,236	5,177,193	(562,570)	4,614,622
13,538	107,613	28,970	136,583
141	680	(397)	283
410	1,971	370	2,341
94,638	634,924	430,570	1,065,493
483	3,631	(6,774)	(3,143)
1,893	24,127	(898)	23,229
948	11,712	1,598	13,309
1,474	7,094	(1,953)	5,141
68	447	(1,258)	(811)
297	11,700	(784)	10,916
110,954	1,666,169	401,311	2,067,480
270,987	1,631,519	161,395	1,792,913
2,081	15,454	(4,047)	11,408
68,125	734,137	29,145	763,282
8,825	138,619	50,978	189,597
230,925	2,456,625	36,311	2,492,936
458,858	5,689,255	1,207,677	6,896,932
47,914	463,242	22,668	485,910
51,148	318,297	(64,650)	253,647
957,358	21,452,849	1,175,885	22,628,734
19,033	161,548	7,602	169,150
377	1,790	(184)	1,605
236,635	2,091,992	222,347	2,314,338
4,417	53,734	(3,662)	50,072
304,757	4,923,116	767,177	5,690,293
4,238	24,623	(16,471)	8,152
24,296	114,987	18,550	133,537
9,415	54,257	(68,288)	(14,030)
22,863	172,458	(18,308)	154,151
177,526	1,463,769	493,352	1,957,121

**COUNTY WIDE COST ALLOCATION PLAN**  
**SUMMARY OF CLAIMABLE COSTS**

**COSTS ALLOCATED FROM ...**

**COSTS ALLOCATED TO ...**

<b>Fund</b>	<b>Dept</b>		<b>Space Use</b>	<b>Equipment Use</b>	<b>Utilities</b>	<b>Rent</b>	<b>Auditor/ Controller AAA-ACR</b>
MPA	500	Mojave Desert AQMD (all funds)	0	0	0	0	2,457
NFY	870	S A N B A G (all funds)	0	0	0	0	7,989
NGJ	875	Inland Library System (all funds)	0	0	0	0	1,804
NHY	890	L A F C O	1,723	0	4,693	0	3,282
NIA	900	Law Library	0	0	0	0	2,297
PAB	RET	Board of Retirement - Admin	0	5,705	0	0	13,745
RFZ	097	Flood Control District (all zones)	15,693	16,227	60,736	0	209,779
RHH	498	IHSS Public Authority	0	1,111	0	0	10,860
RRC	903	Children & Families First Comm.	0	0	0	0	13,163
RSC	HPS	Headstart/Preschool Services	43,896	104,254	35,300	0	219,655
SAA	TRA	Transportation (all funds)	103,187	1,509,796	173,155	0	186,983
SAC	JOB	Jobs and Employment Services (all funds)	0	6,744	0	0	111,285
SAP	CLB	County Library	177,570	39,909	0	0	182,673
SAU	ECD	Economic & Comm. Dev. (all funds)	22,967	7,450	27,662	30	33,710
SFH	CAO	Disaster Recovery Fund	0	0	(406)	0	3,328
STD	905	Authority for the Handicapped	0	0	0	0	77,498

**Operating Units**

**All Other**

(various)	(various)	All Other	1,308,243	277,438	1,739,712	66,109	208,326
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**Totals**

**9,613,524 9,784,848 12,865,769 228,378 8,423,249**

**COUNTY WIDE COST ALLOCATION PLAN**  
**SUMMARY OF CLAIMABLE COSTS**

**COSTS ALLOCATED FROM ...**

<b>Arch. &amp; Eng. AAA-ANE</b>	<b>County Admin. Office AAA-CAO</b>	<b>County Counsel AAA-CCL</b>	<b>Fac. Mgmt Custodial AAA-FMC</b>	<b>Fac. Mgmt Grounds AAA-FMG</b>	<b>Fac. Mgmt Maint. AAA-FMM</b>	<b>Human Resources AAA- HRD/UNI</b>	<b>Purch. AAA-PUR</b>
0	0	0	0	0	0	0	0
0	0	39,067	0	0	22	2,807	0
0	0	0	0	0	0	378	0
0	893	0	3,644	329	2,365	456	5,344
0	0	0	0	0	0	0	0
0	0	80,835	0	0	52	27,579	0
0	30,436	66,903	11,912	0	17,485	(50,196)	35,567
0	0	(445)	0	0	0	(10,000)	2,949
0	0	4,136	0	0	0	39,484	0
0	113,642	9,444	454	0	2,560	1,981,394	7,556
0	65,316	32,066	30,179	4,936	33,833	248,874	42,201
0	21,944	18,318	0	0	121	168,906	8,293
0	60,655	10,045	5,893	4,389	8,056	159,899	18,981
0	8,854	1,726	0	0	111	28,499	47,914
0	0	0	0	0	0	0	184
0	0	166	0	0	0	0	0
0	0	101,210	467,836	294,936	870,627	149,955	3,133
<b>945,927</b>	<b>3,090,316</b>	<b>3,991,200</b>	<b>1,961,002</b>	<b>874,854</b>	<b>4,071,486</b>	<b>9,596,936</b>	<b>1,125,971</b>



**COUNTY WIDE COST ALLOCATION PLAN**  
**SUMMARY OF CLAIMABLE COSTS**

**COSTS ALLOCATED FROM ...**

<b>Fund/Dept</b>	<b>Real Est Services AAA- RPR/RNT</b>	<b>IS System Dev AAA-SDD</b>	<b>Fac. Mgmt Admin/Util AAA- FMT/UTL</b>	<b>Public Services Group AAA-PSG</b>	<b>Total Actual</b>
MPA 500	0	(7,650)	0	0	(5,193)
NFY 870	99,513	17,482	0	0	166,881
NGJ 875	0	124	0	0	2,305
NHY 890	0	23,254	116	0	46,099
NIA 900	0	0	0	0	2,297
PAB RET	0	2,351	0	0	130,267
RFZ 097	(104,793)	97,466	1,502	60,823	469,540
RHH 498	0	0	0	0	4,475
RRC 903	0	15	0	0	56,798
RSC HPS	52,110	2,641	873	0	2,573,776
SAA TRA	(105,718)	244,792	4,281	90,660	2,664,542
SAC JOB	26,449	10,621	0	0	372,679
SAP CLB	28,832	9,032	0	66,561	772,493
SAU ECD	8,570	83,972	684	0	272,149
SFH CAO	0	0	(10)	0	3,096
STD 905	0	0	0	0	77,664
<b>Operating Units</b>					
<b>All Other</b>					
(various) (various)	149,628	316,280	45,941	0	5,999,375
	<b>956,478</b>	<b>5,283,625</b>	<b>852,991</b>	<b>1,293,149</b>	<b>74,959,701</b>

**COUNTY WIDE COST ALLOCATION PLAN  
SUMMARY OF CLAIMABLE COSTS**

**COSTS ALLOCATED FROM ...**

<b>Cost Estimation</b>	<b>Total Estimated</b>	<b>Roll Forward</b>	<b>Total Claimable</b>
5,425	232	(18,232)	(18,000)
27,601	194,482	85,223	279,704
462	2,767	(637)	2,130
7,131	53,229	7,596	60,825
2,126	4,423	(3,394)	1,029
3,368	133,634	(90,818)	42,816
112,883	582,423	246,427	828,851
3,108	7,583	(9,934)	(2,351)
3,641	60,439	41,822	102,260
75,515	2,649,291	96,769	2,746,061
197,896	2,862,437	501,381	3,363,818
40,222	412,901	5,907	418,809
104,509	877,002	36,161	913,164
43,890	316,039	13,325	329,364
896	3,992	1,782	5,774
19,245	96,909	8,067	104,976
561,313	6,560,689	862,905	7,423,594
<b>6,860,189</b>	<b>81,819,891</b>	<b>6,351,971</b>	<b>88,171,862</b>



**SUMMARY OF COSTS ALLOCATED TO  
SERVICE UNITS AND ADMINISTRATIVE GROUPS**

**COUNTY WIDE COST ALLOCATION PLAN**  
**SUMMARY OF COSTS ALLOCATED TO SERVICE UNITS AND ADMINISTRATIVE GROUPS**

COSTS ALLOCATED FROM ...			COSTS ALLOCATED TO ...				
			Auditor/ Controller AAA-ACR	Arch. & Eng. AAA-ANE	County Admin. Office AAA-CAO	County Counsel AAA-CCL	Fac. Mgmt Custodial AAA-FMC
Fund	Dept						
<b>Central Support Service Units</b>							
AAA	ACR	Auditor/Controller-Recorder	1,455,033	6,492	42,715	21,806	15,378
AAA	ANE	Architecture & Engineering	0	0	0	0	0
AAA	CAO	County Administrative Office	27,955	3,264	2,139	9,597	7,442
AAA	CCL	County Counsel	63,730	95,442	171,274	0	0
AAA	FMC	Facilities Management - Custodial	10,414	19,792	21,626	59,695	0
AAA	FMG	Facilities Management - Grounds	4,370	5,746	6,134	17,330	0
AAA	FMM	Facilities Management - Maintenance	48,962	43,529	46,852	131,425	0
AAA	HRD/UNI	Human Resources	89,624	9,074	5,935	42,100	20,983
AAA	PUR	Purchasing	29,827	2,241	11,724	8,276	3,621
AAA	RPR/RNT	Real Estate Services/Rent	12,870	0	81,370	6,238	0
AAA	SDD	IS - System Development	1,727,092	1,080	358,526	3,176	1,169
<b>Administrative Groups</b>							
AAA	FMT/UTL	Facilities Management - Admin/Utilities	3,046	372	397	1,123	227,405
AAA	PSG	Public Services Group	0	85,729	0	0	17,350
<b>Totals</b>			<b>3,472,923</b>	<b>272,760</b>	<b>748,694</b>	<b>300,765</b>	<b>293,347</b>



**COUNTY WIDE COST ALLOCATION PLAN**  
**SUMMARY OF COSTS ALLOCATED TO SERVICE UNITS AND ADMINISTRATIVE GROUPS**

**COSTS ALLOCATED TO ...**

<b>Fac. Mgmt Grounds AAA-FMG</b>	<b>Fac. Mgmt Maint. AAA-FMM</b>	<b>Human Resources AAA- HRD/UNI</b>	<b>Purch. AAA-PUR</b>	<b>Real Est Services AAA- RPR/RNT</b>	<b>IS System Dev AAA-SDD</b>	<b>Fac. Mgmt Admin/Util AAA- FMT/UTL</b>	<b>Public Services Group AAA-PSG</b>	<b>Total</b>
7,549	32,592	65,486	5,334	23,212	19,310	7,956	3,126	1,705,988
0	0	0	0	0	0	0	0	0
3,153	7,907	16,867	2,034	3,042	13,321	743	1,324	98,787
0	0	231,942	46,419	102,795	70,164	20,682	0	802,446
0	0	39,315	5,702	2,796	0	122,876	3,063	285,279
0	0	3,432	1,172	0	(99)	78,550	889	117,524
0	0	30,174	(14,855)	4,034	64,696	354,605	6,733	716,156
8,856	23,192	52,752	13,847	8,585	8,623	11,745	3,746	299,063
5,517	32,413	5,690	862	1,552	8,965	0	0	110,687
0	0	0	0	12,948	0	1,654	0	115,080
486	1,237	481,987	11,655	480	3,530,128	(4,519)	1,613	6,114,110
129,946	208,315	988	373	202	4,463	1,868	58	578,556
16,329	16,840	0	0	84,708	0	13,778	122,470	357,203
<b>171,835</b>	<b>322,496</b>	<b>928,632</b>	<b>72,544</b>	<b>244,355</b>	<b>3,719,572</b>	<b>609,936</b>	<b>143,022</b>	<b>11,300,881</b>



**SERVICE UNITS AND GROUPS EXPENDITURE DETAIL**

<b>Fund</b>	<b>Dept</b>		<b>Salaries and Employee Benefits (Note 1)</b>	<b>Services and Supplies (Note 2)</b>	<b>Prior Year (Note 3)</b>	<b>Total Current Expenditures</b>
<b>Central Support Service Units</b>						
AAA	ACR	Auditor/Controller - Recorder	10,390,889	3,658,747	1,306,109	15,355,745
AAA	ANE	Architecture & Engineering	2,297,886	162,915	16,456	2,477,257
AAA	CAO	County Administrative Office	2,447,917	433,984	52,568	2,934,469
AAA	CCL	County Counsel	8,499,904	556,262	45,480	9,101,646
AAA	FMC	Facilities Management - Custodial	2,399,838	1,399,253	15,485	3,814,576
AAA	FMG	Facilities Management - Grounds	1,008,361	503,261	81,988	1,593,610
AAA	FMM	Facilities Management - Maintenance	4,065,347	3,176,909	177,939	7,420,195
AAA	HRD/UNI	Human Resources	11,951,838	3,753,934	36,859	15,742,631
AAA	PUR	Purchasing	1,170,437	126,437	14,138	1,311,012
AAA	RPR/RNT	Real Estate Services/Rent	1,904,164	186,152	0	2,090,316
AAA	SDD	IS - Systems Development	10,122,442	1,580,660	13,826	11,716,927
<b>SUBTOTALS</b>			<b>56,259,023</b>	<b>15,538,514</b>	<b>1,760,849</b>	<b>73,558,386</b>
<b>Administrative Groups</b>						
AAA	FMT/UTL	Facilities Management - Admin/Utilities	513,713	134,255	0	647,968
AAA	PSG	Public Services Group	1,421,994	74,672	0	1,496,666
<b>SUBTOTALS</b>			<b>1,935,707</b>	<b>208,927</b>	<b>0</b>	<b>2,144,635</b>
<b>TOTALS</b>			<b>58,194,730</b>	<b>15,747,442</b>	<b>1,760,849</b>	<b>75,703,020</b>

**NOTES:**

1. Appropriation 100 and EAP, EHAP, CEHW charges in Appr. 540
2. Appropriation 200 (current year) and 241, plus inter/intra-fund charges and interest on lease/purchase equipment where applicable
3. Appropriation 200 (prior years)



## EQUIPMENT USE - ALLOWED COSTS

Fund	Dept		Equipment	
			Acquisition Costs	Use Allow: 0.066667
Central Support Service Units				
AAA	ACR	Auditor/Controller - Recorder	2,646,221	176,416
AAA	ANE	Architecture & Engineering	104,805	6,987
AAA	CAO	County Administrative Office	86,093	5,740
AAA	CCL	County Counsel	315,829	21,055
AAA	FMC	Facilities Management - Custodial	0	0
AAA	FMG	Facilities Management - Grounds	123,705	8,247
AAA	FMM	Facilities Management - Maintenance	89,059	5,937
AAA	HRD/UNI	Human Resources	22,487	1,499
AAA	PUR	Purchasing	65,394	4,360
AAA	RPR/RNT	Real Estate Services/Rent	6,667	444
AAA	SDD	IS - Systems Development	124,801	8,320
SUBTOTALS			3,585,062	239,005
Administrative Groups				
AAA	FMT/UTL	Facilities Management - Admin/Utilities	8,022	535
AAA	PSG	Public Services Group	7,058	471
SUBTOTALS			15,080	1,005
Internal Service Funds				
IAG	PUR	Printing Services	0	0
IAJ	(various)	IS - Computer Operations	0	0
IAM	(various)	IS - Network Services	0	0
IAV	PUR	Central Stores	0	0
IAY	PUR	Mail Services	0	0
IBA	VHS	Fleet Mgmt - Motor Pool	0	0
IBP	RMG	HRD - Risk Management (all funds)	0	0
ICB	VHS	Fleet Mgmt - Garage/Warehouse	0	0
IRM	ACR	ACR-Records Management	0	0
SUBTOTALS			0	0

**EQUIPMENT USE - ALLOWED COSTS**

Fund	Dept		Equipment	
			Acquisition Costs	Use Allow: 0.066667
EAA	SWM	Solid Waste Management (all funds)	0	0
EAD	MCR	Arrowhead Regional Medical Center (all funds)	0	0
<b>SUBTOTALS</b>			<b>0</b>	<b>0</b>

**General Fund Operating Units**

AAA	ADS	Behavioral Health - Alcohol & Drug Services	9,530	635
AAA	APT	Airports Administration	537,165	35,811
AAA	ASR	Assessor	215,381	14,359
AAA	AWM	Agriculture/Weights & Measures	680,396	45,360
AAA	BDF	Board of Supervisors (all districts)	33,602	2,240
AAA	CBD	Clerk of the Board	5,148	343
AAA	CCM	County Museum	238,273	15,885
AAA	CCP	Regional Parks	1,784,284	118,953
AAA	CCS	California Children's Services	34,197	2,280
AAA	CTN	Trial Courts - State Ineligible Costs	0	0
AAA	DAT	District Attorney	288,800	19,253
AAA	DCS	HSS - Child Support Services	0	0
AAA	DOS	D.A. - Child Abduction	0	0
AAA	DPA	Human Services System	0	0
AAA	EDF	Economic Development Function	34,445	2,296
AAA	EMC	Emergency Medical Care Costs	0	0
AAA	FLP	Family Law Program	0	0
AAA	FMH	Facilities Management - Home Repair	0	0
AAA	FRN	Franchise Administration	0	0
AAA	GJY	Grand Jury	0	0
AAA	HCC	Health Care Costs	77,170	5,145
AAA	IDC	Indigent Defense	0	0
AAA	LIT	Litigation Proceeds and Uses	0	0
AAA	LNJ	Law and Justice Group	147,736	9,849
AAA	LUS	Land Use Services Department	185,198	12,347
AAA	MLH	Behavioral Health	0	0
AAA	OCH	HRD - Employee Health and Wellness	0	0
AAA	PBD	Public Defender	226,240	15,083
AAA	PGD	Public Guardian	65,606	4,374

## EQUIPMENT USE - ALLOWED COSTS

Fund	Dept		Equipment	
			Acquisition Costs	Use Allow: 0.066667
AAA	PHL	Public Health	2,187,935	145,863
AAA	PRB	Probation	860,335	57,356
AAA	ROV	Registrar of Voters	469,594	31,306
AAA	SCL	School Claims	0	0
AAA	SHR	Sheriff	69,521,087	4,634,762
AAA	SVR	Surveyor	543,346	36,223
AAA	TRC	Trial Court Funding	0	0
AAA	TTC	Treasurer -Tax Collector	1,142,299	76,154
AAA	VAF	Veterans Affairs	26,492	1,766
<b>SUBTOTALS</b>			<b>79,314,260</b>	<b>5,287,644</b>
<b>Other Operating Units</b>				
(various)	(various)	Brd-Gov'd Special Districts (summary)	37,748,291	2,516,565
(various)	(various)	Redevelopment Agency - RDA	14,388	959
(various)	(various)	Self-Gov'd Special Districts (summary)	0	0
(various)	RGP/RPR	El Mirage Project	0	0
AAF	OOA	Aging and Adult Services	101,254	6,750
CJV	CIP	Capital Projects - All Funds	64,452	4,297
MPA	500	Mojave Desert AQMD (all funds)	0	0
NFY	870	S A N B A G (all funds)	0	0
NGJ	875	Inland Library System (all funds)	0	0
NHY	890	L A F C O	0	0
NIA	900	Law Library	0	0
PAB	RET	Board of Retirement - Admin	85,572	5,705
RFZ	097	Flood Control District (all zones)	243,408	16,227
RHH	498	IHSS Public Authority	16,669	1,111
RRC	903	Children & Families First Comm.	0	0
RSC	HPS	Headstart/Preschool Services	1,563,799	104,254
SAA	TRA	Transportation (all funds)	22,646,828	1,509,796
SAC	JOB	Jobs and Employment Services (all funds)	101,152	6,744
SAP	CLB	County Library	598,626	39,909
SAU	ECD	Economic & Comm. Dev. (all funds)	111,746	7,450
SFH	CAO	Disaster Recovery Fund	0	0
STD	905	Authority for the Handicapped	0	0

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## EQUIPMENT USE - ALLOWED COSTS

Fund	Dept	Equipment		
		Acquisition Costs	Use Allow: 0.066667	
SUBTOTALS		63,296,184	4,219,767	
All Other				
(various)	(various)	All Other	4,161,548	277,438
SUBTOTALS		4,161,548	277,438	
TOTALS		150,372,134	10,024,859	



**RENT - ALLOWED COSTS**

<b>Fund</b>	<b>Dept</b>		<b>Rent Paid by Real Estate Svcs For Others</b>	<b>Less Amount Transferred To User</b>	<b>Total Allowed Costs</b>
<b>Central Support Service Units</b>					
AAA	ACR	Auditor/Controller - Recorder	15,246	15,246	0
AAA	ANE	Architecture & Engineering	0	0	0
AAA	CAO	County Administrative Office	0	0	0
AAA	CCL	County Counsel	3,888	1,080	2,808
AAA	FMC	Facilities Management - Custodial	0	0	0
AAA	FMG	Facilities Management - Grounds	0	0	0
AAA	FMM	Facilities Management - Maintenance	0	0	0
AAA	HRD/UNI	Human Resources	0	0	0
AAA	PUR	Purchasing	0	0	0
AAA	RPR/RNT	Real Estate Services/Rent	0	0	0
AAA	SDD	IS - Systems Development	0	0	0
<b>SUBTOTALS</b>			<b>19,134</b>	<b>16,326</b>	<b>2,808</b>
<b>Administrative Groups</b>					
AAA	FMT/UTL	Facilities Management - Admin/Utilities	0	0	0
AAA	PSG	Public Services Group	0	0	0
<b>SUBTOTALS</b>			<b>0</b>	<b>0</b>	<b>0</b>
<b>Internal Service Funds</b>					
IAG	PUR	Printing Services	0	0	0
IAJ	(various)	IS - Computer Operations	0	0	0
IAM	(various)	IS - Network Services	46,049	46,049	0
IAV	PUR	Central Stores	0	0	0
IAY	PUR	Mail Services	0	0	0
IBA	VHS	Fleet Mgmt - Motor Pool	0	0	0
IBP	RMG	HRD - Risk Management (all funds)	0	0	0
ICB	VHS	Fleet Mgmt - Garage/Warehouse	0	0	0
IRM	ACR	ACR-Records Management	0	0	0
<b>SUBTOTALS</b>			<b>46,049</b>	<b>46,049</b>	<b>0</b>

## RENT - ALLOWED COSTS

Fund	Dept		Rent Paid by Real Estate Svcs For Others	Less Amount Transferred To User	Total Allowed Costs
<b>Enterprise Funds</b>					
EAA	SWM	Solid Waste Management (all funds)	0	0	0
EAD	MCR	Arrowhead Regional Medical Center (all funds)	346,832	346,832	0
<b>SUBTOTALS</b>			<b>346,832</b>	<b>346,832</b>	<b>0</b>
<b>General Fund Operating Units</b>					
AAA	ADS	Behavioral Health - Alcohol & Drug Services	0	0	0
AAA	APT	Airports Administration	0	0	0
AAA	ASR	Assessor	299,271	299,271	0
AAA	AWM	Agriculture/Weights & Measures	61,981	61,981	0
AAA	BDF	Board of Supervisors (all districts)	56,571	56,571	0
AAA	CBD	Clerk of the Board	0	0	0
AAA	CCM	County Museum	91,996	0	91,996
AAA	CCP	Regional Parks	0	0	0
AAA	CCS	California Children's Services	280,160	280,160	0
AAA	CTN	Trial Courts - State Ineligible Costs	57,282	61,313	(4,031)
AAA	DAT	District Attorney	586,362	579,367	6,995
AAA	DCS	HSS - Child Support Services	2,948,187	2,948,187	0
AAA	DOS	D.A. - Child Abduction	30,847	30,847	0
AAA	DPA	Human Services System	16,661,869	16,661,869	0
AAA	EDF	Economic Development Function	0	0	0
AAA	EMC	Emergency Medical Care Costs	0	0	0
AAA	FLP	Family Law Program	0	0	0
AAA	FMH	Facilities Management - Home Repair	0	0	0
AAA	FRN	Franchise Administration	0	0	0
AAA	GJY	Grand Jury	0	0	0
AAA	HCC	Health Care Costs	0	0	0
AAA	IDC	Indigent Defense	0	0	0
AAA	LIT	Litigation Proceeds and Uses	0	0	0
AAA	LNJ	Law and Justice Group	0	0	0
AAA	LUS	Land Use Services Department	251,119	198,794	52,325
AAA	MLH	Behavioral Health	3,246,262	3,245,221	1,041
AAA	OCH	HRD - Employee Health and Wellness	0	0	0

**RENT - ALLOWED COSTS**

<b>Fund</b>	<b>Dept</b>		<b>Rent Paid by Real Estate Svcs For Others</b>	<b>Less Amount Transferred To User</b>	<b>Total Allowed Costs</b>
AAA	PBD	Public Defender	156,581	156,581	0
AAA	PGD	Public Guardian	0	0	0
AAA	PHL	Public Health	2,804,115	2,790,203	13,912
AAA	PRB	Probation	872,228	872,228	0
AAA	ROV	Registrar of Voters	0	0	0
AAA	SCL	School Claims	0	0	0
AAA	SHR	Sheriff	837,540	837,540	0
AAA	SVR	Surveyor	0	0	0
AAA	TRC	Trial Court Funding	0	0	0
AAA	TTC	Treasurer -Tax Collector	0	0	0
AAA	VAF	Veterans Affairs	27,180	27,180	0
<b>SUBTOTALS</b>			<b>29,269,550</b>	<b>29,107,312</b>	<b>162,239</b>

**Other Operating Units**

(various)	(various)	Brd-Gov'd Special Districts (summary)	20,253	20,253	0
(various)	(various)	Redevelopment Agency - RDA	52,962	52,962	0
(various)	(various)	Self-Gov'd Special Districts (summary)	0	0	0
(various)	RGP/RP	El Mirage Project	0	0	0
AAF	OOA	Aging and Adult Services	117,765	117,765	0
CJV	CIP	Capital Projects - All Funds	0	0	0
MPA	500	Mojave Desert AQMD (all funds)	0	0	0
NFY	870	S A N B A G (all funds)	0	0	0
NGJ	875	Inland Library System (all funds)	0	0	0
NHY	890	L A F C O	0	0	0
NIA	900	Law Library	0	0	0
PAB	RET	Board of Retirement - Admin	0	0	0
RFZ	097	Flood Control District (all zones)	16,000	16,000	0
RHH	498	IHSS Public Authority	0	0	0
RRC	903	Children & Families First Comm.	0	0	0
RSC	HPS	Headstart/Preschool Services	2,055,679	2,055,679	0
SAA	TRA	Transportation (all funds)	28,995	28,995	0
SAC	JOB	Jobs and Employment Services (all funds)	908,826	908,826	0
SAP	CLB	County Library	476,695	476,695	0
SAU	ECD	Economic & Comm. Dev. (all funds)	281,809	281,779	30

**RENT - ALLOWED COSTS**

<b>Fund</b>	<b>Dept</b>		<b>Rent Paid by Real Estate Svcs For Others</b>	<b>Less Amount Transferred To User</b>	<b>Total Allowed Costs</b>
SFH	CAO	Disaster Recovery Fund	0	0	0
STD	905	Authority for the Handicapped	0	0	0
<b>SUBTOTALS</b>			<b>3,958,984</b>	<b>3,958,954</b>	<b>30</b>
<b>All Other</b>					
(various)	(various)	All Other	66,109	0	66,109
<b>SUBTOTALS</b>			<b>66,109</b>	<b>0</b>	<b>66,109</b>
<b>TOTALS</b>			<b>33,706,658</b>	<b>33,475,472</b>	<b>231,186</b>

## SPACE USE - ALLOWED COSTS

Fund	Dept		County-Owned Buildings	
			Acquisition Cost	Space Use Allowance: 2%
Central Support Service Units				
AAA	ACR	Auditor/Controller - Recorder	8,091,276	161,826
AAA	ANE	Architecture & Engineering	1,631,082	32,622
AAA	CAO	County Administrative Office	1,741,359	34,827
AAA	CCL	County Counsel	4,919,579	98,392
AAA	FMC	Facilities Management - Custodial	0	0
AAA	FMG	Facilities Management - Grounds	0	0
AAA	FMM	Facilities Management - Maintenance	0	0
AAA	HRD/UNI	Human Resources	1,606,731	32,135
AAA	PUR	Purchasing	324,514	6,490
AAA	RPR/RNT	Real Estate Services/Rent	159,014	3,180
AAA	SDD	IS - Systems Development	5,368,553	107,371
SUBTOTALS			23,842,108	476,842
Administrative Groups				
AAA	FMT/UTL	Facilities Management - Admin/Utilities	1,877,183	37,544
AAA	PSG	Public Services Group	252,971	5,059
SUBTOTALS			2,130,154	42,603
Internal Service Funds				
IAG	PUR	Printing Services	307,465	6,149
IAJ	(various)	IS - Computer Operations	2,653,487	53,070
IAM	(various)	IS - Network Services	561,992	11,246
IAV	PUR	Central Stores	1,268,473	25,369
IAY	PUR	Mail Services	152,450	3,049
IBA	VHS	Fleet Mgmt - Motor Pool	0	0
IBP	RMG	HRD - Risk Management (all funds)	1,958,750	39,175
ICB	VHS	Fleet Mgmt - Garage/Warehouse	0	0
IRM	ACR	ACR-Records Management	618,046	12,361
SUBTOTALS			7,520,663	150,420
Enterprise Funds				

## SPACE USE - ALLOWED COSTS

Fund	Dept		County-Owned Buildings	
			Acquisition Cost	Space Use Allowance: 2%
EAA	SWM	Solid Waste Management (all funds)	0	0
EAD	MCR	Arrowhead Regional Medical Center (all funds)	0	0
<b>SUBTOTALS</b>			<b>0</b>	<b>0</b>

**General Fund Operating Units**

AAA	ADS	Behavioral Health - Alcohol & Drug Services	8,031	161
AAA	APT	Airports Administration	1,894,888	37,898
AAA	ASR	Assessor	1,994,883	39,898
AAA	AWM	Agriculture/Weights & Measures	317,796	6,356
AAA	BDF	Board of Supervisors (all districts)	4,727,102	94,542
AAA	CBD	Clerk of the Board	764,563	15,291
AAA	CCM	County Museum	6,733,713	134,674
AAA	CCP	Regional Parks	18,587,131	371,743
AAA	CCS	California Children's Services	0	0
AAA	CTN	Trial Courts - State Ineligible Costs	0	0
AAA	DAT	District Attorney	8,583,650	171,673
AAA	DCS	HSS - Child Support Services	0	0
AAA	DOS	D.A. - Child Abduction	0	0
AAA	DPA	Human Services System	3,114,847	62,297
AAA	EDF	Economic Development Function	0	0
AAA	EMC	Emergency Medical Care Costs	0	0
AAA	FLP	Family Law Program	0	0
AAA	FMH	Facilities Management - Home Repair	0	0
AAA	FRN	Franchise Administration	0	0
AAA	GJY	Grand Jury	82,890	1,658
AAA	HCC	Health Care Costs	0	0
AAA	IDC	Indigent Defense	0	0
AAA	LIT	Litigation Proceeds and Uses	0	0
AAA	LNJ	Law and Justice Group	0	0
AAA	LUS	Land Use Services Department	4,520,971	90,419
AAA	MLH	Behavioral Health	0	0
AAA	OCH	HRD - Employee Health and Wellness	0	0
AAA	PBD	Public Defender	3,918,087	78,362
AAA	PGD	Public Guardian	402,003	8,040
AAA	PHL	Public Health	6,656,150	133,123
AAA	PRB	Probation	71,099,149	1,421,983

## SPACE USE - ALLOWED COSTS

Fund	Dept		County-Owned Buildings	
			Acquisition Cost	Space Use Allowance: 2%
AAA	ROV	Registrar of Voters	772,421	15,448
AAA	SCL	School Claims	4,167,365	83,347
AAA	SHR	Sheriff	227,273,639	4,545,473
AAA	SVR	Surveyor	186,273	3,725
AAA	TRC	Trial Court Funding	0	0
AAA	TTC	Treasurer -Tax Collector	1,650,331	33,007
AAA	VAF	Veterans Affairs	210,165	4,203
<b>SUBTOTALS</b>			<b>367,666,049</b>	<b>7,353,321</b>
<b>Other Operating Units</b>				
(various)	(various)	Brd-Gov'd Special Districts (summary)	20,567,732	411,355
(various)	(various)	Redevelopment Agency - RDA	1,257,478	25,150
(various)	(various)	Self-Gov'd Special Districts (summary)	0	0
(various)	RGP/RPR	El Mirage Project	0	0
AAF	OOA	Aging and Adult Services	0	0
CJV	CIP	Capital Projects - All Funds	0	0
MPA	500	Mojave Desert AQMD (all funds)	0	0
NFY	870	S A N B A G (all funds)	0	0
NGJ	875	Inland Library System (all funds)	0	0
NHY	890	L A F C O	86,148	1,723
NIA	900	Law Library	0	0
PAB	RET	Board of Retirement - Admin	0	0
RFZ	097	Flood Control District (all zones)	784,656	15,693
RHH	498	IHSS Public Authority	0	0
RRC	903	Children & Families First Comm.	0	0
RSC	HPS	Headstart/Preschool Services	2,194,793	43,896
SAA	TRA	Transportation (all funds)	5,159,370	103,187
SAC	JOB	Jobs and Employment Services (all funds)	0	0
SAP	CLB	County Library	8,878,519	177,570
SAU	ECD	Economic & Comm. Dev. (all funds)	1,148,356	22,967
SFH	CAO	Disaster Recovery Fund	0	0
STD	905	Authority for the Handicapped	0	0
<b>SUBTOTALS</b>			<b>40,077,053</b>	<b>801,541</b>

SPACE USE - ALLOWED COSTS

			County-Owned Buildings	
			Acquisition	Space Use
Fund	Dept		Cost	Allowance:
				2%
<b>All Other</b>				
(various)	(various)	All Other	65,412,129	1,308,243
<b>SUBTOTALS</b>			<b>65,412,129</b>	<b>1,308,243</b>
<b>TOTALS</b>			<b>506,648,157</b>	<b>10,132,970</b>



## UTILITIES - ALLOWED COSTS

Fund	Dept		Utilities Paid by Facilities Management For Other	Less Refunds/Amount Transferred To User	Total Allowed Costs
<b>Central Support Service Units</b>					
AAA	ACR	Auditor/Controller - Recorder	221,044	0	221,044
AAA	ANE	Architecture & Engineering	27,020	0	27,020
AAA	CAO	County Administrative Office	28,847	0	28,847
AAA	CCL	County Counsel	81,496	0	81,496
AAA	FMC	Facilities Management - Custodial	0	0	0
AAA	FMG	Facilities Management - Grounds	0	0	0
AAA	FMM	Facilities Management - Maintenance	0	0	0
AAA	HRD/UNI	Human Resources	71,682	0	71,682
AAA	PUR	Purchasing	27,099	0	27,099
AAA	RPR/RNT	Real Estate Services/Rent	14,653	0	14,653
AAA	SDD	IS - Systems Development	323,947	0	323,947
<b>SUBTOTALS</b>			<b>795,788</b>	<b>0</b>	<b>795,788</b>
<b>Administrative Groups</b>					
AAA	FMT/UTL	Facilities Management - Admin/Utilities	135,564	0	135,564
AAA	PSG	Public Services Group	4,182	0	4,182
<b>SUBTOTALS</b>			<b>139,746</b>	<b>0</b>	<b>139,746</b>
<b>Internal Service Funds</b>					
IAG	PUR	Printing Services	20,720	0	20,720
IAJ	(various)	IS - Computer Operations	176,166	0	176,166
IAM	(various)	IS - Network Services	102,221	0	102,221
IAV	PUR	Central Stores	105,926	0	105,926
IAY	PUR	Mail Services	12,731	0	12,731
IBA	VHS	Fleet Mgmt - Motor Pool	17,410	0	17,410
IBP	RMG	HRD - Risk Management (all funds)	53,496	0	53,496
ICB	VHS	Fleet Mgmt - Garage/Warehouse	144,207	0	144,207
IRM	ACR	ACR-Records Management	51,611	0	51,611
<b>SUBTOTALS</b>			<b>684,487</b>	<b>0</b>	<b>684,487</b>

## UTILITIES - ALLOWED COSTS

Fund	Dept		Utilities Paid by Facilities Management For Other	Less Refunds/Amount Transferred To User	Total Allowed Costs
<b>Enterprise Funds</b>					
EAA	SWM	Solid Waste Management (all funds)	81,211	0	81,211
EAD	MCR	Arrowhead Regional Medical Center (all funds)	53,378	0	53,378
<b>SUBTOTALS</b>			<b>134,589</b>	<b>0</b>	<b>134,589</b>
<b>General Fund Operating Units</b>					
AAA	ADS	Behavioral Health - Alcohol & Drug Services	3,415	0	3,415
AAA	APT	Airports Administration	311,805	4,242	307,563
AAA	ASR	Assessor	126,947	0	126,947
AAA	AWM	Agriculture/Weights & Measures	26,537	0	26,537
AAA	BDF	Board of Supervisors (all districts)	82,626	0	82,626
AAA	CBD	Clerk of the Board	12,666	0	12,666
AAA	CCM	County Museum	209,994	0	209,994
AAA	CCP	Regional Parks	1,554,820	19,217	1,535,603
AAA	CCS	California Children's Services	0	0	0
AAA	CTN	Trial Courts - State Ineligible Costs	0	0	0
AAA	DAT	District Attorney	242,472	0	242,472
AAA	DCS	HSS - Child Support Services	0	0	0
AAA	DOS	D.A. - Child Abduction	0	0	0
AAA	DPA	Human Services System	96,523	0	96,523
AAA	EDF	Economic Development Function	0	0	0
AAA	EMC	Emergency Medical Care Costs	0	0	0
AAA	FLP	Family Law Program	0	0	0
AAA	FMH	Facilities Management - Home Repair	0	0	0
AAA	FRN	Franchise Administration	0	0	0
AAA	GJY	Grand Jury	5,017	0	5,017
AAA	HCC	Health Care Costs	0	0	0
AAA	IDC	Indigent Defense	0	0	0
AAA	LIT	Litigation Proceeds and Uses	0	0	0
AAA	LNJ	Law and Justice Group	0	0	0
AAA	LUS	Land Use Services Department	98,813	0	98,813
AAA	MLH	Behavioral Health	181,039	0	181,039
AAA	OCH	HRD - Employee Health and Wellness	0	0	0

## UTILITIES - ALLOWED COSTS

Fund	Dept		Utilities Paid by Facilities Management For Other	Less Refunds/Amount Transferred To User	Total Allowed Costs
AAA	PBD	Public Defender	156,335	0	156,335
AAA	PGD	Public Guardian	55,656	0	55,656
AAA	PHL	Public Health	337,559	924	336,635
AAA	PRB	Probation	1,214,860	0	1,214,860
AAA	ROV	Registrar of Voters	64,502	0	64,502
AAA	SCL	School Claims	313,440	305,370	8,070
AAA	SHR	Sheriff	5,044,810	0	5,044,810
AAA	SVR	Surveyor	17,277	0	17,277
AAA	TRC	Trial Court Funding	0	0	0
AAA	TTC	Treasurer -Tax Collector	79,888	0	79,888
AAA	VAF	Veterans Affairs	11,164	0	11,164
<b>SUBTOTALS</b>			<b>10,248,165</b>	<b>329,753</b>	<b>9,918,412</b>

## Other Operating Units

(various)	(various)	Brd-Gov'd Special Districts (summary)	87,427	0	87,427
(various)	(various)	Redevelopment Agency - RDA	0	0	0
(various)	(various)	Self-Gov'd Special Districts (summary)	0	0	0
(various)	RGP/RPR	El Mirage Project	0	0	0
AAF	OOA	Aging and Adult Services	0	0	0
CJV	CIP	Capital Projects - All Funds	0	0	0
MPA	500	Mojave Desert AQMD (all funds)	0	0	0
NFY	870	S A N B A G (all funds)	0	0	0
NGJ	875	Inland Library System (all funds)	0	0	0
NHY	890	L A F C O	4,693	0	4,693
NIA	900	Law Library	0	0	0
PAB	RET	Board of Retirement - Admin	0	0	0
RFZ	097	Flood Control District (all zones)	60,736	0	60,736
RHH	498	IHSS Public Authority	0	0	0
RRC	903	Children & Families First Comm.	0	0	0
RSC	HPS	Headstart/Preschool Services	35,300	0	35,300
SAA	TRA	Transportation (all funds)	173,155	0	173,155
SAC	JOB	Jobs and Employment Services (all funds)	0	0	0
SAP	CLB	County Library	0	0	0
SAU	ECD	Economic & Comm. Dev. (all funds)	27,662	0	27,662

## UTILITIES - ALLOWED COSTS

			Utilities Paid by Facilities Management For Other	Less Refunds/Amount Transferred To User	Total Allowed Costs
Fund	Dept				
SFH	CAO	Disaster Recovery Fund	(406)	0	(406)
STD	905	Authority for the Handicapped	0	0	0
<b>SUBTOTALS</b>			<b>388,567</b>	<b>0</b>	<b>388,567</b>
<b>All Other</b>					
(various)	(various)	All Other	1,858,048	118,336	1,739,712
<b>SUBTOTALS</b>			<b>1,858,048</b>	<b>118,336</b>	<b>1,739,712</b>
<b>TOTALS</b>			<b>14,249,392</b>	<b>448,089</b>	<b>13,801,303</b>

# AUDITOR/CONTROLLER

## AAA ACR

### STATEMENT OF FUNCTION

The Auditor/Controller is responsible for the accounting, disbursing, auditing, and appropriations control for all segments of County government and its political subdivisions.

### DESCRIPTION OF COSTS

The costs to be allocated include:

- (1) Current Expenditures: Salaries and employee benefits, services and supplies (net of abatements and encumbered amounts), interest on lease/purchased equipment, interfund charges, and payments on prior-year encumbrances;
- (2) Equipment Use Allowance: 6.67% of the acquisition cost of capitalized equipment;
- (3) Space Use Allowance: 2% of building acquisition costs; and
- (4) Unbilled Utilities Costs.

Miscellaneous revenue was then deducted from these costs to determine the 1st Allocation Net Allocable amount.

Current expenditures were distributed to each section/division based on actual costs and were the basis for distributing the 1st Allocation Net Allocable amount.

The unallowable costs of the Auditor/Controller have been isolated and excluded from all allocations. The allowable costs have been distributed among various sections/divisions on an equitable basis and are allocated to all benefiting entities as follows:

- General Accounting/FAS System Administration - number of accounting transactions processed;
- Accounts Payable - number of claims and deposits processed;
- Payroll Section - number of payroll warrants generated;
- CAP/CAFR/Fraud Hotline/Single Audit - number of employees;
- Audit Division - actual hours distribution.

The support costs for HSS Auditing, Recorder, Property Tax and School Claims are charged to those units. In previous years, single audit costs were charged directly to the affected County departments. Effective this year, single audit costs are allocated to all departments based on number of employees. Although individual programs in specific departments are selected for audit each year, the County as a whole benefits from the single audit program. Additionally, the choice of programs to be audited is not controlled by the department or the County. In any given year, any program in any department may be selected for audit. Therefore, it is appropriate to allocate the annual cost to all departments.

Revenues and reimbursements for services provided by the Auditor/Controller are credited against the applicable entity's share of 1st Allocation costs.

**Auditor/Controller - Recorder****1st Allocation**

<b>Details</b>	<b>Source Section</b>	<b>Amount</b>
<b>COSTS</b>		
Current Expenditures	4	15,355,745
Equipment Use	5	176,416
Space Use	7	161,826
Utilities	8	221,044
<b>TOTAL ALLOCABLE</b>		<b>15,915,030</b>
<b>REVENUE</b>		
Miscellaneous Revenue		141,586
		<b>141,586</b>
<b>NET ALLOCABLE</b>		<b>15,773,444</b>

**Allocation to Function**

<b>Function</b>	<b>Actual Expenditures</b>	<b>Dist. of 1st Alloc. to Function 1.0273</b>	<b>Less: Unallocated Costs</b>	<b>Less: Program Reimbursement</b>
Administration	110,210	113,219	113,219	0
CAP/CAFR/Fraud Hotline/Single Audit	669,413	687,694	0	0
PC 4750	60,363	60,363	0	60,363
General Accounting/FAS System Administration	2,234,044	2,295,053	0	165,134
Property Tax	1,030,077	1,058,207	1,058,207	0
Accounts Payable	1,162,897	1,194,655	0	0
Payroll	2,479,879	2,547,601	0	0
Recorder	5,285,722	5,430,069	5,430,069	0
School Claims	17,430	17,906	0	0
HSS Auditing	8,064	8,284	0	0
Audit Division	2,297,648	2,360,394	0	7,681
<b>TOTALS</b>	<b>15,355,745</b>	<b>15,773,444</b>	<b>6,601,495</b>	<b>233,178</b>

**Auditor/Controller - Recorder****2nd Allocation**

<b>Fund</b>	<b>Dept</b>	<b>Description</b>	<b>Amount</b>
AAA	ACR	Auditor/Controller - Recorder	1,455,033
AAA	ANE	Architecture & Engineering	0
AAA	CAO	County Administrative Office	27,955
AAA	CCL	County Counsel	63,730
AAA	FMC	Facilities Management - Custodial	10,414
AAA	FMG	Facilities Management - Grounds	4,370
AAA	FMM	Facilities Management - Maintenance	48,962
AAA	FMT/UTL	Facilities Management - Admin/Utilities	3,046
AAA	HRD/UNI	Human Resources	89,624
AAA	PSG	Public Services Group	0
AAA	PUR	Purchasing	29,827
AAA	RPR/RNT	Real Estate Services/Rent	12,870
AAA	SDD	IS - Systems Development	1,727,092
<b>TOTAL ALLOCABLE</b>			<b>3,472,923</b>

**Allocation to Function**

<b>Allowed 1st Allocation</b>	<b>Dist. of 2nd Alloc. to Function 0.2262</b>	<b>Allowed 2nd Allocation</b>	<b>Base Used In Allocating to Benefiting Budget Units</b>
0	24,925	0	Not Allocated
687,694	151,397	151,397	No.of Employees
0	13,652	0	Not Allocated
2,129,919	505,261	505,261	No.of Acctg. Transactions
0	232,967	0	Not Allocated
1,194,655	263,006	263,006	No. of Claims and Deposits
2,547,601	560,860	560,860	No.of Payroll Warrants
0	1,195,442	0	Not Allocated
17,906	3,942	3,942	< ... Direct Charge ... >
8,284	1,824	1,824	< ... Direct Charge ... >
2,352,713	519,646	519,646	Audit Division Actual Hours
<b>8,938,771</b>	<b>3,472,923</b>	<b>2,005,937</b>	

**Auditor/Controller-Recorder AAA-ACR (1st Allocation)**

Fund	Dept		Accounts Payable		CAP/CAFR/Fraud/Single Audit	
			Base:	Allocation:	Base:	Allocation:
			No. of Claims and Deposits	Base x 0.6320	No.of Employees	Base x 35.2582
<b>Central Support Service Units</b>						
AAA	ACR	Auditor/Controller - Recorder	192,334	121,553	194	6,841
AAA	ANE	Architecture & Engineering	604	382	23	799
AAA	CAO	County Administrative Office	1,741	1,100	15	523
AAA	CCL	County Counsel	6,364	4,022	67	2,349
AAA	FMC	Facilities Management - Custodial	4,732	2,991	52	1,821
AAA	FMG	Facilities Management - Grounds	3,020	1,909	22	772
AAA	FMM	Facilities Management - Maintenance	19,041	12,034	55	1,935
AAA	HRD/UNI	Human Resources	15,542	9,822	117	4,128
AAA	PUR	Purchasing	775	490	14	498
AAA	RPR/RNT	Real Estate Services/Rent	14,802	9,355	21	744
AAA	SDD	IS - Systems Development	1,222	772	92	3,260
<b>Administrative Groups</b>						
AAA	FMT/UTL	Facilities Management - Admin/Utilities	5,360	3,387	5	182
AAA	PSG	Public Services Group	274	173	9	324
<b>Operating Units</b>						
<b>Internal Service Funds</b>						
IAG	PUR	Printing Services	2,704	1,709	14	511
IAJ	(various)	IS - Computer Operations	5,612	3,547	112	4,005
IAM	(various)	IS - Network Services	15,751	9,954	84	2,918
IAV	PUR	Central Stores	4,318	2,729	9	302
IAY	PUR	Mail Services	1,936	1,224	30	1,067
IBA	VHS	Fleet Mgmt - Motor Pool	1,273	805	4	133
IBP	RMG	HRD - Risk Management (all funds)	178,450	112,779	67	2,362
ICB	VHS	Fleet Mgmt - Garage/Warehouse	14,904	9,419	93	3,293
IRM	ACR	ACR-Records Management	48	30	1	35
<b>Enterprise Funds</b>						
EAA	SWM	Solid Waste Management (all funds)	21,766	13,756	73	2,583
EAD	MCR	Arrowhead Regional Medical Center (all funds)	91,730	57,973	2,802	98,781
<b>General Fund Operating Units</b>						



**Auditor/Controller-Recorder AAA-ACR (1st Allocation)**

General Accounting		Audit Division		Payroll		Direct Charges	Credits	Total
Base:	Allocation:	Base:	Allocation:	Base:	Allocation:			
No. of Acctg. Transactions	Base x 0.5278	Audit Division Actual Hours	Base x 92.4808	No. of Payroll Warrants	Base x 5.0542			
397,998	210,046	11,797	1,090,973	5,069	25,620			1,455,033
4,356	2,299			596	3,012			6,492
4,463	2,355	516	47,674	388	1,961		10,899	42,715
12,718	6,712			1,726	8,723			21,806
6,900	3,642			1,370	6,924			15,378
4,082	2,154			537	2,714			7,549
21,737	11,472			1,415	7,152			32,592
38,331	20,229	172	15,860	3,056	15,446			65,486
4,693	2,477			370	1,870			5,334
19,550	10,318			553	2,795			23,212
5,706	3,011			2,427	12,266			19,310
7,028	3,709			134	677			7,956
2,663	1,405			242	1,223			3,126
7,606	4,014	159	14,663	380	1,921		6,440	16,378
19,660	10,376	141	13,000	2,961	14,965		10,421	35,472
24,593	12,979	124	11,460	2,119	10,710		7,439	40,583
73,036	38,545	493	45,598	226	1,142		11,687	76,630
4,876	2,573	191	17,627	760	3,841		10,420	15,912
15,515	8,188	329	30,431	98	495		19,048	21,003
186,528	98,441	543	50,174	1,742	8,804		62,626	209,934
42,006	22,169	617	57,136	2,384	12,049		11,451	92,614
639	337	71	6,546	25	126		15,665	(8,590)
37,438	19,758	1,539	142,293	1,916	9,684		73,154	114,920
235,687	124,385			70,292	355,267			636,406

**Auditor/Controller-Recorder AAA-ACR (1st Allocation)**

Fund	Dept		Accounts Payable		CAP/CAFR/Fraud/Single Audit	
			Base:	Allocation:	Base:	Allocation:
			No. of Claims and Deposits	Base x 0.6320	No. of Employees	Base x 35.2582
AAA	ADS	Behavioral Health - Alcohol & Drug Services	8,330	5,264	69	2,425
AAA	APT	Airports Administration	7,702	4,868	27	949
AAA	ASR	Assessor	5,862	3,705	202	7,124
AAA	AWM	Agriculture/Weights & Measures	2,770	1,751	62	2,189
AAA	BDF	Board of Supervisors (all districts)	1,450	916	62	2,186
AAA	CBD	Clerk of the Board	878	555	15	521
AAA	CCM	County Museum	9,028	5,706	61	2,137
AAA	CCP	Regional Parks	27,460	17,354	155	5,457
AAA	CCS	California Children's Services	1,478	934	149	5,252
AAA	CTN	Trial Courts - State Ineligible Costs	278	176		
AAA	DAT	District Attorney	18,166	11,481	460	16,198
AAA	DCS	HSS - Child Support Services	9,486	5,995	517	18,231
AAA	DOS	D.A. - Child Abduction	228	144	6	202
AAA	DPA	Human Services System	104,197	65,852	3,660	129,049
AAA	EDF	Economic Development Function	2,506	1,584	29	1,014
AAA	EMC	Emergency Medical Care Costs	362	229		
AAA	FLP	Family Law Program	998	631		
AAA	FMH	Facilities Management - Home Repair	3,736	2,361	8	289
AAA	FRN	Franchise Administration	142	90	2	77
AAA	GJY	Grand Jury	2,256	1,426		
AAA	HCC	Health Care Costs	196	124	4	136
AAA	IDC	Indigent Defense	3,730	2,357		
AAA	LIT	Litigation Proceeds and Uses	114	72		
AAA	LNJ	Law and Justice Group	132	83	1	35
AAA	LUS	Land Use Services Department	19,949	12,608	178	6,285
AAA	MLH	Behavioral Health	39,028	24,665	544	19,186
AAA	OCH	HRD - Employee Health and Wellness	346	219	13	475
AAA	PBD	Public Defender	10,941	6,915	194	6,824
AAA	PGD	Public Guardian	1,260	796	26	903
AAA	PHL	Public Health	46,837	29,601	868	30,616
AAA	PRB	Probation	32,628	20,621	1,092	38,497
AAA	ROV	Registrar of Voters	22,662	14,322	33	1,169
AAA	SCL	School Claims	46	29		
AAA	SHR	Sheriff	324,114	204,837	3,393	119,653
AAA	SVR	Surveyor	2,297	1,452	37	1,300
AAA	TRC	Trial Court Funding	416	263		

**Auditor/Controller-Recorder AAA-ACR (1st Allocation)**

General Accounting		Audit Division		Payroll		Direct Charges	Credits	Total
Base:	Allocation:	Base:	Allocation:	Base:	Allocation:			
No.of Acctg. Transactions	Base x 0.5278	Audit Division Actual Hours	Base x 92.4808	No.of Payroll Warrants	Base x 5.0542			
23,002	12,139			1,792	9,057			28,886
14,295	7,544			704	3,558			16,919
24,817	13,097			5,243	26,499			50,425
5,095	2,689			1,628	8,228			14,856
17,715	9,349			1,635	8,264			20,715
4,514	2,382			386	1,951			5,409
17,514	9,243			1,542	7,794			24,879
39,780	20,994	164	15,190	3,798	19,196			78,191
3,458	1,825			3,830	19,357			27,369
855	451							627
74,708	39,428	71	6,566	11,927	60,281			133,954
58,862	31,065			13,298	67,210			122,501
2,015	1,063			169	854			2,264
266,642	140,722	192	17,733	93,847	474,318	8,284	(144)	836,102
4,876	2,573			725	3,664			8,836
374	197							426
1,144	604							1,234
4,484	2,366			211	1,066			6,083
870	459			57	288			914
2,485	1,311							2,737
2,342	1,236			101	510			2,006
3,957	2,088							4,446
155	82							154
869	459			26	131			709
45,175	23,841	8	740	4,614	23,320			66,794
144,427	76,222	5	486	14,102	71,274		60	191,773
2,758	1,456			347	1,754			3,903
36,362	19,190	12	1,064	5,024	25,392			59,384
3,590	1,895			669	3,381			6,975
97,336	51,370	196	18,149	22,197	112,187			241,923
119,402	63,015	248	22,889	28,483	143,958		9,864	279,115
29,394	15,513	10	971	832	4,205			36,180
339	179	1,273	117,751			17,906	91,816	44,049
497,530	262,574	682	63,118	77,791	393,168			1,043,351
10,063	5,311			967	4,887			12,950
1,611	850							1,113

**Auditor/Controller-Recorder AAA-ACR (1st Allocation)**

Fund	Dept		Accounts Payable		CAP/CAFR/Fraud/Single Audit	
			Base:	Allocation:	Base:	Allocation:
			No. of Claims and Deposits	Base x 0.6320	No.of Employees	Base x 35.2582
AAA	TTC	Treasurer -Tax Collector	72,574	45,866	150	5,301
AAA	VAF	Veterans Affairs	816	516	17	612
<b>Other Operating Units</b>						
(various)	(various)	Brd-Gov'd Special Districts (summary)	156,554	98,941	1,236	43,562
(various)	(various)	Redevelopment Agency - RDA	1,646	1,040	6	222
(various)	(various)	Self-Gov'd Special Districts (summary)	15,544	9,824	299	10,533
(various)	RGP/RPR	El Mirage Project				
AAF	OOA	Aging and Adult Services	9,874	6,240	143	5,034
CJV	CIP	Capital Projects - All Funds	5,967	3,771		
MPA	500	Mojave Desert AQMD (all funds)	13,092	8,274		
NFY	870	S A N B A G (all funds)	98	62	33	1,168
NGJ	875	Inland Library System (all funds)	172	109	5	179
NHY	890	L A F C O	1,984	1,254	5	174
NIA	900	Law Library	5,378	3,399		
PAB	RET	Board of Retirement - Admin	652	412	42	1,488
RFZ	097	Flood Control District (all zones)	12,890	8,146	168	5,915
RHH	498	IHSS Public Authority	2,840	1,795	19	674
RRC	903	Children & Families First Comm.	5,034	3,181	22	791
RSC	HPS	Headstart/Preschool Services	27,292	17,248	626	22,087
SAA	TRA	Transportation (all funds)	33,266	21,024	360	12,694
SAC	JOB	Jobs and Employment Services (all funds)	16,012	10,119	121	4,265
SAP	CLB	County Library	46,316	29,271	334	11,788
SAU	ECD	Economic & Comm. Dev. (all funds)	10,178	6,432	49	1,721
SFH	CAO	Disaster Recovery Fund	1,488	940		
STD	905	Authority for the Handicapped	110	70		
<b>All Other</b>						
(various)	(various)	All Other	134,214	84,822	27	941
<b>Totals</b>			<b>1,890,303</b>	<b>1,194,655</b>	<b>19,504</b>	<b>687,694</b>

**Auditor/Controller-Recorder AAA-ACR (1st Allocation)**

General Accounting		Audit Division		Payroll		Direct Charges	Credits	Total
Base:	Allocation:	Base:	Allocation:	Base:	Allocation:			
No.of Acctg. Transactions	Base x 0.5278	Audit Division Actual Hours	Base x 92.4808	No.of Payroll Warrants	Base x 5.0542			
117,785	62,162	1,434	132,664	3,939	19,908			265,901
3,354	1,770			454	2,295			5,192
323,075	170,505	1,150	106,445	23,663	119,597		6,032	533,017
4,363	2,303			167	844			4,409
28,176	14,870	168	15,491	4,600	23,249		48,756	25,210
10	5							5
22,830	12,049			3,483	17,604			40,926
11,819	6,238							10,009
13,247	6,991						16,837	(1,572)
1,630	860			867	4,382			6,472
1,101	581			114	576			1,445
4,282	2,260	2	185	128	647		2,443	2,076
5,707	3,012						5,807	604
6,515	3,438			1,066	5,388		(405)	11,131
43,695	23,060	1,050	97,105	4,307	21,768		3,032	152,963
6,938	3,662			502	2,537			8,668
12,072	6,371			575	2,906		3,485	9,764
103,913	54,841			16,277	82,267			176,442
79,543	41,979	287	26,565	9,099	45,988		3,032	145,218
51,781	27,328	295	27,282	3,130	15,820			84,813
69,097	36,466	241	22,288	8,545	43,188			143,002
21,392	11,290	10	879	1,270	6,419			26,740
3,195	1,686							2,627
166	88	583	53,916					54,073
359,496	189,726	668	61,800	25,143	127,077		385,606	78,760
<b>4,035,806</b>	<b>2,129,919</b>	<b>25,441</b>	<b>2,352,713</b>	<b>504,060</b>	<b>2,547,601</b>	<b>26,190</b>	<b>815,471</b>	<b>8,123,300</b>

**Auditor/Controller-Recorder AAA-ACR (2nd Allocation)**

Fund	Dept		Accounts Payable		CAP/CAFR/Fraud/Single Audit	
			Base:	Allocation:	Base:	Allocation:
			No. of Claims and Deposits	Base x 0.1619	No.of Employees	Base x 8.0450
<b>Central Support Service Units</b>						
AAA	ACR	Auditor/Controller - Recorder				
AAA	ANE	Architecture & Engineering				
AAA	CAO	County Administrative Office				
AAA	CCL	County Counsel				
AAA	FMC	Facilities Management - Custodial				
AAA	FMG	Facilities Management - Grounds				
AAA	FMM	Facilities Management - Maintenance				
AAA	HRD/UNI	Human Resources				
AAA	PUR	Purchasing				
AAA	RPR/RNT	Real Estate Services/Rent				
AAA	SDD	IS - Systems Development				
<b>Administrative Groups</b>						
AAA	FMT/UTL	Facilities Management - Admin/Utilities				
AAA	PSG	Public Services Group				
<b>Operating Units</b>						
<b>Internal Service Funds</b>						
IAG	PUR	Printing Services	2,704	438	14	117
IAJ	(various)	IS - Computer Operations	5,612	909	112	914
IAM	(various)	IS - Network Services	15,751	2,550	84	666
IAV	PUR	Central Stores	4,318	699	9	69
IAY	PUR	Mail Services	1,936	313	30	244
IBA	VHS	Fleet Mgmt - Motor Pool	1,273	206	4	30
IBP	RMG	HRD - Risk Management (all funds)	178,450	28,891	67	539
ICB	VHS	Fleet Mgmt - Garage/Warehouse	14,904	2,413	93	751
IRM	ACR	ACR-Records Management	48	8	1	8
<b>Enterprise Funds</b>						
EAA	SWM	Solid Waste Management (all funds)	21,766	3,524	73	589
EAD	MCR	Arrowhead Regional Medical Center (all funds)	91,730	14,851	2,802	22,539

**General Fund Operating Units**

**Auditor/Controller-Recorder AAA-ACR (2nd Allocation)**

General Accounting		Audit Division		Payroll		Direct Charges	Total	Total Allocation
Base:	Allocation:	Base:	Allocation:	Base:	Allocation:			
No.of Acctg. Transactions	Base x 0.1441	Audit Division Actual Hours	Base x 40.1078	No.of Payroll Warrants	Base x 1.1536			
							0	1,455,033
							0	6,492
							0	42,715
							0	21,806
							0	15,378
							0	7,549
							0	32,592
							0	65,486
							0	5,334
							0	23,212
							0	19,310
							0	7,956
							0	3,126
7,606	1,096	159	6,359	380	438		8,448	24,826
19,660	2,834	141	5,638	2,961	3,416		13,710	49,181
24,593	3,545	124	4,970	2,119	2,445		14,175	54,758
73,036	10,527	493	19,775	226	261		31,331	107,961
4,876	703	191	7,645	760	877		9,781	25,693
15,515	2,236	329	13,197	98	113		15,783	36,786
186,528	26,884	543	21,760	1,742	2,010		80,084	290,018
42,006	6,054	617	24,779	2,384	2,750		36,748	129,362
639	92	71	2,839	25	29		2,976	(5,615)
37,438	5,396	1,539	61,711	1,916	2,210		73,430	188,351
235,687	33,970			70,292	81,090		152,450	788,856

**Auditor/Controller-Recorder AAA-ACR (2nd Allocation)**

Fund	Dept		Accounts Payable		CAP/CAFR/Fraud/Single Audit	
			Base:	Allocation:	Base:	Allocation:
			No. of Claims and Deposits	Base x 0.1619	No. of Employees	Base x 8.0450
AAA	ADS	Behavioral Health - Alcohol & Drug Services	8,330	1,349	69	553
AAA	APT	Airports Administration	7,702	1,247	27	217
AAA	ASR	Assessor	5,862	949	202	1,625
AAA	AWM	Agriculture/Weights & Measures	2,770	448	62	499
AAA	BDF	Board of Supervisors (all districts)	1,450	235	62	499
AAA	CBD	Clerk of the Board	878	142	15	119
AAA	CCM	County Museum	9,028	1,462	61	488
AAA	CCP	Regional Parks	27,460	4,446	155	1,245
AAA	CCS	California Children's Services	1,478	239	149	1,198
AAA	CTN	Trial Courts - State Ineligible Costs	278	45		
AAA	DAT	District Attorney	18,166	2,941	460	3,696
AAA	DCS	HSS - Child Support Services	9,486	1,536	517	4,160
AAA	DOS	D.A. - Child Abduction	228	37	6	46
AAA	DPA	Human Services System	104,197	16,870	3,660	29,446
AAA	EDF	Economic Development Function	2,506	406	29	231
AAA	EMC	Emergency Medical Care Costs	362	59		
AAA	FLP	Family Law Program	998	162		
AAA	FMH	Facilities Management - Home Repair	3,736	605	8	66
AAA	FRN	Franchise Administration	142	23	2	18
AAA	GJY	Grand Jury	2,256	365		
AAA	HCC	Health Care Costs	196	32	4	31
AAA	IDC	Indigent Defense	3,730	604		
AAA	LIT	Litigation Proceeds and Uses	114	18		
AAA	LNJ	Law and Justice Group	132	21	1	8
AAA	LUS	Land Use Services Department	19,949	3,230	178	1,434
AAA	MLH	Behavioral Health	39,028	6,319	544	4,378
AAA	OCH	HRD - Employee Health and Wellness	346	56	13	108
AAA	PBD	Public Defender	10,941	1,771	194	1,557
AAA	PGD	Public Guardian	1,260	204	26	206
AAA	PHL	Public Health	46,837	7,583	868	6,986
AAA	PRB	Probation	32,628	5,282	1,092	8,784
AAA	ROV	Registrar of Voters	22,662	3,669	33	267
AAA	SCL	School Claims	46	7		
AAA	SHR	Sheriff	324,114	52,474	3,393	27,302
AAA	SVR	Surveyor	2,297	372	37	297



**Auditor/Controller-Recorder AAA-ACR (2nd Allocation)**

<b>General Accounting</b>		<b>Audit Division</b>		<b>Payroll</b>		<b>Direct Charges</b>	<b>Total</b>	<b>Total Allocation</b>
Base:	Allocation:	Base:	Allocation:	Base:	Allocation:			
No.of Acctg. Transactions	Base x 0.1441	Audit Division Actual Hours	Base x 40.1078	No.of Payroll Warrants	Base x 1.1536			
23,002	3,315			1,792	2,067		7,284	36,170
14,295	2,060			704	812		4,336	21,255
24,817	3,577			5,243	6,048		12,200	62,624
5,095	734			1,628	1,878		3,560	18,417
17,715	2,553			1,635	1,886		5,173	25,888
4,514	651			386	445		1,357	6,766
17,514	2,524			1,542	1,779		6,252	31,132
39,780	5,734	164	6,588	3,798	4,381		22,394	100,585
3,458	498			3,830	4,418		6,354	33,723
855	123						168	795
74,708	10,768	71	2,848	11,927	13,759		34,012	167,966
58,862	8,484			13,298	15,341		29,520	152,022
2,015	290			169	195		568	2,832
266,642	38,431	192	7,691	93,847	108,263	1,824	202,524	1,038,626
4,876	703			725	836		2,176	11,012
374	54						113	539
1,144	165						326	1,561
4,484	646			211	243		1,560	7,643
870	125			57	66		232	1,146
2,485	358						723	3,461
2,342	338			101	117		517	2,523
3,957	570						1,174	5,620
155	22						41	195
869	125			26	30		185	893
45,175	6,511	8	321	4,614	5,323		16,819	83,613
144,427	20,816	5	211	14,102	16,268		47,992	239,764
2,758	398			347	400		962	4,865
36,362	5,241	12	461	5,024	5,796		14,826	74,211
3,590	517			669	772		1,699	8,675
97,336	14,029	196	7,871	22,197	25,607		62,076	303,999
119,402	17,209	248	9,927	28,483	32,858		74,061	353,176
29,394	4,237	10	421	832	960		9,553	45,733
339	49	1,273	51,067			3,942	55,065	99,114
497,530	71,709	682	27,374	77,791	89,741		268,599	1,311,950
10,063	1,450			967	1,116		3,235	16,185

**Auditor/Controller-Recorder AAA-ACR (2nd Allocation)**

Fund	Dept		Accounts Payable		CAP/CAFR/Fraud/Single Audit	
			Base:	Allocation:	Base:	Allocation:
			No. of Claims and Deposits	Base x 0.1619	No.of Employees	Base x 8.0450
AAA	TRC	Trial Court Funding	416	67		
AAA	TTC	Treasurer -Tax Collector	72,574	11,750	150	1,210
AAA	VAF	Veterans Affairs	816	132	17	140
<b>Other Operating Units</b>						
(various)	(various)	Brd-Gov'd Special Districts (summary)	156,554	25,346	1,236	9,940
(various)	(various)	Redevelopment Agency - RDA	1,646	266	6	51
(various)	(various)	Self-Gov'd Special Districts (summary)	15,544	2,517	299	2,403
(various)	RGP/RPR	El Mirage Project				
AAF	OOA	Aging and Adult Services	9,874	1,599	143	1,149
CJV	CIP	Capital Projects - All Funds	5,967	966		
MPA	500	Mojave Desert AQMD (all funds)	13,092	2,120		
NFY	870	S A N B A G (all funds)	98	16	33	266
NGJ	875	Inland Library System (all funds)	172	28	5	41
NHY	890	L A F C O	1,984	321	5	40
NIA	900	Law Library	5,378	871		
PAB	RET	Board of Retirement - Admin	652	106	42	339
RFZ	097	Flood Control District (all zones)	12,890	2,087	168	1,350
RHH	498	IHSS Public Authority	2,840	460	19	154
RRC	903	Children & Families First Comm.	5,034	815	22	180
RSC	HPS	Headstart/Preschool Services	27,292	4,419	626	5,040
SAA	TRA	Transportation (all funds)	33,266	5,386	360	2,897
SAC	JOB	Jobs and Employment Services (all funds)	16,012	2,592	121	973
SAP	CLB	County Library	46,316	7,499	334	2,690
SAU	ECD	Economic & Comm. Dev. (all funds)	10,178	1,648	49	393
SFH	CAO	Disaster Recovery Fund	1,488	241		
STD	905	Authority for the Handicapped	110	18		
<b>All Other</b>						
(various)	(various)	All Other	134,214	21,729	27	215
<b>Totals</b>			<b>1,624,492</b>	<b>263,006</b>	<b>18,818</b>	<b>151,397</b>

**Auditor/Controller-Recorder AAA-ACR (2nd Allocation)**

<b>General Accounting</b>		<b>Audit Division</b>		<b>Payroll</b>		<b>Direct Charges</b>	<b>Total</b>	<b>Total Allocation</b>
Base:	Allocation:	Base:	Allocation:	Base:	Allocation:			
No.of Acctg. Transactions	Base x 0.1441	Audit Division Actual Hours	Base x 40.1078	No.of Payroll Warrants	Base x 1.1536			
1,611	232						300	1,413
117,785	16,976	1,434	57,535	3,939	4,544		92,014	357,915
3,354	483			454	524		1,279	6,471
323,075	46,565	1,150	46,164	23,663	27,298		155,313	688,330
4,363	629			167	193		1,139	5,548
28,176	4,061	168	6,718	4,600	5,307		21,006	46,216
10	1						1	7
22,830	3,290			3,483	4,018		10,056	50,982
11,819	1,703						2,670	12,678
13,247	1,909						4,029	2,457
1,630	235			867	1,000		1,517	7,989
1,101	159			114	132		359	1,804
4,282	617	2	80	128	148		1,206	3,282
5,707	823						1,693	2,297
6,515	939			1,066	1,230		2,614	13,745
43,695	6,298	1,050	42,113	4,307	4,969		56,816	209,779
6,938	1,000			502	579		2,193	10,860
12,072	1,740			575	663		3,399	13,163
103,913	14,977			16,277	18,777		43,213	219,655
79,543	11,465	287	11,521	9,099	10,497		41,765	186,983
51,781	7,463	295	11,832	3,130	3,611		26,471	111,285
69,097	9,959	241	9,666	8,545	9,858		39,671	182,673
21,392	3,083	10	381	1,270	1,465		6,970	33,710
3,195	460						701	3,328
166	24	583	23,383				23,425	77,498
359,496	51,814	668	26,802	25,143	29,005		129,566	208,326
<b>3,505,581</b>	<b>505,261</b>	<b>12,956</b>	<b>519,646</b>	<b>486,177</b>	<b>560,860</b>	<b>5,766</b>	<b>2,005,937</b>	<b>10,129,237</b>



# **ARCHITECTURE AND ENGINEERING**

## **AAA ANE**

### **STATEMENT OF FUNCTION**

The Architecture and Engineering Department is responsible for the planning, design, and administration of the County's capital improvement projects.

### **DESCRIPTION OF COSTS**

The costs to be allocated include:

- (1) Current Expenditures: Salaries and employee benefits, services and supplies (net of abatements and encumbered amounts), interest on lease/purchased equipment, interfund charges, and payments on prior-year encumbrances;
- (2) Equipment Use Allowance: 6.67% of the acquisition cost of capitalized equipment;
- (3) Space Use Allowance: 2% of building acquisition costs; and
- (4) Unbilled Utilities Costs.

Miscellaneous revenue was then deducted from these costs to determine the 1<sup>st</sup> Allocation Net Allocable amount.

Net Allocable Costs are allocated to all benefiting entities based on actual hours recorded.

Revenues and reimbursements for services provided by Architecture and Engineering are credited against the applicable entity's share of 1st Allocation costs.

**Architecture & Engineering****1st Allocation**

<b>Details</b>	<b>Source Section</b>	<b>Amount</b>
<b>COSTS</b>		
Current Expenditures	4	2,477,257
Equipment Use	5	6,987
Space Use	7	32,622
Utilities	8	27,020
<b>TOTAL ALLOCABLE</b>		<b>2,543,886</b>
<b>REVENUE</b>		
Miscellaneous Revenue		300
		<b>300</b>
<b>NET ALLOCABLE</b>		<b>2,543,586</b>

**Allocation to Function**

<b>Function</b>	<b>Actual Expenditures</b>	<b>Dist. of 1st Alloc. to Function 1.0268</b>	<b>Less: Unallocated Costs</b>	<b>Less: Program Reimbursement</b>
A&E Services - Actual Hours	2,477,257	2,543,586	0	0
<b>TOTALS</b>	<b>2,477,257</b>	<b>2,543,586</b>	<b>0</b>	<b>0</b>

**Architecture & Engineering****2nd Allocation**

<b>Fund</b>	<b>Dept</b>	<b>Description</b>	<b>Amount</b>
AAA	ACR	Auditor/Controller - Recorder	6,492
AAA	ANE	Architecture & Engineering	0
AAA	CAO	County Administrative Office	3,264
AAA	CCL	County Counsel	95,442
AAA	FMC	Facilities Management - Custodial	19,792
AAA	FMG	Facilities Management - Grounds	5,746
AAA	FMM	Facilities Management - Maintenance	43,529
AAA	FMT/UTL	Facilities Management - Admin/Utilities	372
AAA	HRD/UNI	Human Resources	9,074
AAA	PSG	Public Services Group	85,729
AAA	PUR	Purchasing	2,241
AAA	RPR/RNT	Real Estate Services/Rent	0
AAA	SDD	IS - Systems Development	1,080
<b>TOTAL ALLOCABLE</b>			<b>272,760</b>

**Allocation to Function**

<b>Allowed 1st Allocation</b>	<b>Dist. of 2nd Alloc. to Function 0.1101</b>	<b>Allowed 2nd Allocation</b>	<b>Base Used In Allocating to Benefiting Budget Units</b>
2,543,586	272,760	272,760	Actual Hours
<b>2,543,586</b>	<b>272,760</b>	<b>272,760</b>	

**Architecture & Engineering AAA-ANE (1st Allocation)**

Fund	Dept		Actual Hours		Credits	Total
			Base:	Allocation:		
			Actual Hours	Base x 109.9264		
<b>Central Support Service Units</b>						
AAA	ACR	Auditor/Controller - Recorder				0
AAA	ANE	Architecture & Engineering				0
AAA	CAO	County Administrative Office				0
AAA	CCL	County Counsel				0
AAA	FMC	Facilities Management - Custodial				0
AAA	FMG	Facilities Management - Grounds				0
AAA	FMM	Facilities Management - Maintenance				0
AAA	HRD/UNI	Human Resources				0
AAA	PUR	Purchasing				0
AAA	RPR/RNT	Real Estate Services/Rent				0
AAA	SDD	IS - Systems Development				0
<b>Administrative Groups</b>						
AAA	FMT/UTL	Facilities Management - Admin/Utilities				0
AAA	PSG	Public Services Group				0
<b>Operating Units</b>						
<b>Internal Service Funds</b>						
IAG	PUR	Printing Services				0
IAJ	(various)	IS - Computer Operations				0
IAM	(various)	IS - Network Services				0
IAV	PUR	Central Stores				0
IAY	PUR	Mail Services				0
IBA	VHS	Fleet Mgmt - Motor Pool				0
IBP	RMG	HRD - Risk Management (all funds)				0
ICB	VHS	Fleet Mgmt - Garage/Warehouse				0
IRM	ACR	ACR-Records Management				0
<b>Enterprise Funds</b>						
EAA	SWM	Solid Waste Management (all funds)				0
EAD	MCR	Arrowhead Regional Medical Center (all funds)				0
<b>General Fund Operating Units</b>						



**Architecture & Engineering AAA-ANE (1st Allocation)**

Fund	Dept		Actual Hours		Credits	Total
			Base:	Allocation:		
			Actual Hours	Base x 109.9264		
AAA	ADS	Behavioral Health - Alcohol & Drug Services				0
AAA	APT	Airports Administration	2,674	293,943	228,656	65,287
AAA	ASR	Assessor				0
AAA	AWM	Agriculture/Weights & Measures				0
AAA	BDF	Board of Supervisors (all districts)			(3,810)	3,810
AAA	CBD	Clerk of the Board				0
AAA	CCM	County Museum				0
AAA	CCP	Regional Parks			2,902	(2,902)
AAA	CCS	California Children's Services				0
AAA	CTN	Trial Courts - State Ineligible Costs				0
AAA	DAT	District Attorney				0
AAA	DCS	HSS - Child Support Services				0
AAA	DOS	D.A. - Child Abduction				0
AAA	DPA	Human Services System				0
AAA	EDF	Economic Development Function				0
AAA	EMC	Emergency Medical Care Costs				0
AAA	FLP	Family Law Program				0
AAA	FMH	Facilities Management - Home Repair				0
AAA	FRN	Franchise Administration				0
AAA	GJY	Grand Jury				0
AAA	HCC	Health Care Costs				0
AAA	IDC	Indigent Defense				0
AAA	LIT	Litigation Proceeds and Uses				0
AAA	LNJ	Law and Justice Group				0
AAA	LUS	Land Use Services Department				0
AAA	MLH	Behavioral Health				0
AAA	OCH	HRD - Employee Health and Wellness				0
AAA	PBD	Public Defender				0
AAA	PGD	Public Guardian				0
AAA	PHL	Public Health				0
AAA	PRB	Probation				0
AAA	ROV	Registrar of Voters				0
AAA	SCL	School Claims				0
AAA	SHR	Sheriff				0
AAA	SVR	Surveyor				0
AAA	TRC	Trial Court Funding				0

**Architecture & Engineering AAA-ANE (1st Allocation)**

Fund	Dept		Actual Hours		Credits	Total
			Base:	Allocation:		
			Actual Hours	Base x 109.9264		
AAA	TTC	Treasurer -Tax Collector				0
AAA	VAF	Veterans Affairs				0
<b>Other Operating Units</b>						
(various)	(various)	Brd-Gov'd Special Districts (summary)				0
(various)	(various)	Redevelopment Agency - RDA				0
(various)	(various)	Self-Gov'd Special Districts (summary)				0
(various)	RGP/RPR	El Mirage Project				0
AAF	OOA	Aging and Adult Services				0
CJV	CIP	Capital Projects - All Funds	20,465	2,249,643	1,642,671	606,972
MPA	500	Mojave Desert AQMD (all funds)				0
NFY	870	S A N B A G (all funds)				0
NGJ	875	Inland Library System (all funds)				0
NHY	890	L A F C O				0
NIA	900	Law Library				0
PAB	RET	Board of Retirement - Admin				0
RFZ	097	Flood Control District (all zones)				0
RHH	498	IHSS Public Authority				0
RRC	903	Children & Families First Comm.				0
RSC	HPS	Headstart/Preschool Services				0
SAA	TRA	Transportation (all funds)				0
SAC	JOB	Jobs and Employment Services (all funds)				0
SAP	CLB	County Library				0
SAU	ECD	Economic & Comm. Dev. (all funds)				0
SFH	CAO	Disaster Recovery Fund				0
STD	905	Authority for the Handicapped				0
<b>All Other</b>						
(various)	(various)	All Other				0
<b>Totals</b>			<b>23,139</b>	<b>2,543,586</b>	<b>1,870,419</b>	<b>673,167</b>

**Architecture & Engineering AAA-ANE (2nd Allocation)**

			Actual Hours			
			Base:	Allocation:		
Fund	Dept		Actual Hours	Base x 11.7879	Total	Total Allocation
Central Support Service Units						
AAA	ACR	Auditor/Controller - Recorder			0	0
AAA	ANE	Architecture & Engineering			0	0
AAA	CAO	County Administrative Office			0	0
AAA	CCL	County Counsel			0	0
AAA	FMC	Facilities Management - Custodial			0	0
AAA	FMG	Facilities Management - Grounds			0	0
AAA	FMM	Facilities Management - Maintenance			0	0
AAA	HRD/UNI	Human Resources			0	0
AAA	PUR	Purchasing			0	0
AAA	RPR/RNT	Real Estate Services/Rent			0	0
AAA	SDD	IS - Systems Development			0	0
Administrative Groups						
AAA	FMT/UTL	Facilities Management - Admin/Utilities			0	0
AAA	PSG	Public Services Group			0	0
Operating Units						
Internal Service Funds						
IAG	PUR	Printing Services			0	0
IAJ	(various)	IS - Computer Operations			0	0
IAM	(various)	IS - Network Services			0	0
IAV	PUR	Central Stores			0	0
IAY	PUR	Mail Services			0	0
IBA	VHS	Fleet Mgmt - Motor Pool			0	0
IBP	RMG	HRD - Risk Management (all funds)			0	0
ICB	VHS	Fleet Mgmt - Garage/Warehouse			0	0
IRM	ACR	ACR-Records Management			0	0
Enterprise Funds						
EAA	SWM	Solid Waste Management (all funds)			0	0
EAD	MCR	Arrowhead Regional Medical Center (all funds)			0	0
General Fund Operating Units						

**Architecture & Engineering AAA-ANE (2nd Allocation)**

Fund	Dept		Actual Hours		Total	Total Allocation
			Base:	Allocation:		
			Actual Hours	Base x 11.7879		
AAA	ADS	Behavioral Health - Alcohol & Drug Services			0	0
AAA	APT	Airports Administration	2,674	31,521	31,521	96,808
AAA	ASR	Assessor			0	0
AAA	AWM	Agriculture/Weights & Measures			0	0
AAA	BDF	Board of Supervisors (all districts)			0	3,810
AAA	CBD	Clerk of the Board			0	0
AAA	CCM	County Museum			0	0
AAA	CCP	Regional Parks			0	(2,902)
AAA	CCS	California Children's Services			0	0
AAA	CTN	Trial Courts - State Ineligible Costs			0	0
AAA	DAT	District Attorney			0	0
AAA	DCS	HSS - Child Support Services			0	0
AAA	DOS	D.A. - Child Abduction			0	0
AAA	DPA	Human Services System			0	0
AAA	EDF	Economic Development Function			0	0
AAA	EMC	Emergency Medical Care Costs			0	0
AAA	FLP	Family Law Program			0	0
AAA	FMH	Facilities Management - Home Repair			0	0
AAA	FRN	Franchise Administration			0	0
AAA	GJY	Grand Jury			0	0
AAA	HCC	Health Care Costs			0	0
AAA	IDC	Indigent Defense			0	0
AAA	LIT	Litigation Proceeds and Uses			0	0
AAA	LNJ	Law and Justice Group			0	0
AAA	LUS	Land Use Services Department			0	0
AAA	MLH	Behavioral Health			0	0
AAA	OCH	HRD - Employee Health and Wellness			0	0
AAA	PBD	Public Defender			0	0
AAA	PGD	Public Guardian			0	0
AAA	PHL	Public Health			0	0
AAA	PRB	Probation			0	0
AAA	ROV	Registrar of Voters			0	0
AAA	SCL	School Claims			0	0
AAA	SHR	Sheriff			0	0
AAA	SVR	Surveyor			0	0
AAA	TRC	Trial Court Funding			0	0

**Architecture & Engineering AAA-ANE (2nd Allocation)**

Fund	Dept		Actual Hours		Total	Total Allocation
			Base:	Allocation:		
			Actual Hours	Base x 11.7879		
AAA	TTC	Treasurer -Tax Collector			0	0
AAA	VAF	Veterans Affairs			0	0
<b>Other Operating Units</b>						
(various)	(various)	Brd-Gov'd Special Districts (summary)			0	0
(various)	(various)	Redevelopment Agency - RDA			0	0
(various)	(various)	Self-Gov'd Special Districts (summary)			0	0
(various)	RGP/RPR	EI Mirage Project			0	0
AAF	OOA	Aging and Adult Services			0	0
CJV	CIP	Capital Projects - All Funds	20,465	241,239	241,239	848,211
MPA	500	Mojave Desert AQMD (all funds)			0	0
NFY	870	S A N B A G (all funds)			0	0
NGJ	875	Inland Library System (all funds)			0	0
NHY	890	L A F C O			0	0
NIA	900	Law Library			0	0
PAB	RET	Board of Retirement - Admin			0	0
RFZ	097	Flood Control District (all zones)			0	0
RHH	498	IHSS Public Authority			0	0
RRC	903	Children & Families First Comm.			0	0
RSC	HPS	Headstart/Preschool Services			0	0
SAA	TRA	Transportation (all funds)			0	0
SAC	JOB	Jobs and Employment Services (all funds)			0	0
SAP	CLB	County Library			0	0
SAU	ECD	Economic & Comm. Dev. (all funds)			0	0
SFH	CAO	Disaster Recovery Fund			0	0
STD	905	Authority for the Handicapped			0	0
<b>All Other</b>						
(various)	(various)	All Other			0	0
<b>Totals</b>			<b>23,139</b>	<b>272,760</b>	<b>272,760</b>	<b>945,927</b>



# **COUNTY ADMINISTRATIVE OFFICE**

## **AAA CAO**

### **STATEMENT OF FUNCTION**

The County Administrative Office is responsible for the administration and coordination of all County operations including budget coordination and long-range financial planning and forecasting.

### **DESCRIPTION OF COSTS**

The costs to be allocated include:

- (1) Current Expenditures: Salaries and employee benefits, services and supplies (net of abatements and encumbered amounts), interest on lease/purchased equipment, interfund charges, and payments on prior-year encumbrances;
- (2) Equipment Use Allowance: 6.67% of the acquisition cost of capitalized equipment;
- (3) Space Use Allowance: 2% of building acquisition costs; and
- (4) Unbilled Utilities Costs.

The allowable costs of the County Administrative Office are those incurred for the budgeting services provided to all County funds and departments. With the exception of budgeting activities, the costs of the County Administrative Officer are considered to be costs of general County government and are, therefore, not allocated.

## County Administrative Office

**1st Allocation**

Details	Source Section	Amount
<b>COSTS</b>		
Current Expenditures	4	2,934,469
Equipment Use	5	5,740
Space Use	7	34,827
Utilities	8	28,847
<b>TOTAL ALLOCABLE</b>		<b>3,003,882</b>
<b>NET ALLOCABLE</b>		<b>3,003,882</b>

**Allocation to Function**

Function	Actual Expenditures	Dist. of 1st Alloc. to Function 1.0237	Less: Unallocated Costs	Less: Program Reimbursement
County Administration	427,207	437,312	437,312	0
Bdgt. & Admin. Supp. Svcs	2,507,262	2,566,570	0	0
<b>TOTALS</b>	<b>2,934,469</b>	<b>3,003,882</b>	<b>437,312</b>	<b>0</b>



## County Administrative Office

## 2nd Allocation

Fund	Dept	Description	Amount
AAA	ACR	Auditor/Controller - Recorder	42,715
AAA	ANE	Architecture & Engineering	0
AAA	CAO	County Administrative Office	2,139
AAA	CCL	County Counsel	171,274
AAA	FMC	Facilities Management - Custodial	21,626
AAA	FMG	Facilities Management - Grounds	6,134
AAA	FMM	Facilities Management - Maintenance	46,852
AAA	FMT/UTL	Facilities Management - Admin/Utilities	397
AAA	HRD/UNI	Human Resources	5,935
AAA	PSG	Public Services Group	0
AAA	PUR	Purchasing	11,724
AAA	RPR/RNT	Real Estate Services/Rent	81,370
AAA	SDD	IS - Systems Development	358,526
<b>TOTAL ALLOCABLE</b>			<b>748,694</b>

## Allocation to Function

Allowed 1st Allocation	Dist. of 2nd Alloc. to Function 0.2551	Allowed 2nd Allocation	Base Used In Allocating to Benefiting Budget Units
0	108,997	0	Not Allocated
2,566,570	639,698	639,698	No.of County Emps.
<b>2,566,570</b>	<b>748,694</b>	<b>639,698</b>	

## County Administrative Office AAA-CAO (1st Allocation)

			Bdgt. & Admin. Supp. Svcs			
			Base:	Allocation:		
Fund	Dept		No.of County Emps.	Base x 144.0689	Credits	Total
Central Support Service Units						
AAA	ACR	Auditor/Controller - Recorder	194	27,955		27,955
AAA	ANE	Architecture & Engineering	23	3,264		3,264
AAA	CAO	County Administrative Office	15	2,139		2,139
AAA	CCL	County Counsel	67	9,597		9,597
AAA	FMC	Facilities Management - Custodial	52	7,442		7,442
AAA	FMG	Facilities Management - Grounds	22	3,153		3,153
AAA	FMM	Facilities Management - Maintenance	55	7,907		7,907
AAA	HRD/UNI	Human Resources	117	16,867		16,867
AAA	PUR	Purchasing	14	2,034		2,034
AAA	RPR/RNT	Real Estate Services/Rent	21	3,042		3,042
AAA	SDD	IS - Systems Development	92	13,321		13,321
Administrative Groups						
AAA	FMT/UTL	Facilities Management - Admin/Utilities	5	743		743
AAA	PSG	Public Services Group	9	1,324		1,324
Operating Units						
Internal Service Funds						
IAG	PUR	Printing Services	14	2,089		2,089
IAJ	(various)	IS - Computer Operations	112	16,363		16,363
IAM	(various)	IS - Network Services	83	11,858		11,858
IAV	PUR	Central Stores	9	1,236		1,236
IAY	PUR	Mail Services	30	4,361		4,361
IBA	VHS	Fleet Mgmt - Motor Pool	4	543		543
IBP	RMG	HRD - Risk Management (all funds)	67	9,653		9,653
ICB	VHS	Fleet Mgmt - Garage/Warehouse	93	13,454		13,454
IRM	ACR	ACR-Records Management	1	144		144
Enterprise Funds						
EAA	SWM	Solid Waste Management (all funds)	73	10,556		10,556
EAD	MCR	Arrowhead Regional Medical Center (all funds)	2,802	403,631		403,631
General Fund Operating Units						

## County Administrative Office AAA-CAO (1st Allocation)

Fund	Dept		Bdgt. & Admin. Supp. Svcs		Credits	Total
			Base:	Allocation:		
			No.of County Emps.	Base x 144.0689		
AAA	ADS	Behavioral Health - Alcohol & Drug Services	69	9,908		9,908
AAA	APT	Airports Administration	27	3,879		3,879
AAA	ASR	Assessor	202	29,107		29,107
AAA	AWM	Agriculture/Weights & Measures	62	8,943		8,943
AAA	BDF	Board of Supervisors (all districts)	62	8,932	(5,716)	14,648
AAA	CBD	Clerk of the Board	15	2,128		2,128
AAA	CCM	County Museum	61	8,733		8,733
AAA	CCP	Regional Parks	155	22,297		22,297
AAA	CCS	California Children's Services	149	21,461		21,461
AAA	CTN	Trial Courts - State Ineligible Costs			22,881	(22,881)
AAA	DAT	District Attorney	460	66,189		66,189
AAA	DCS	HSS - Child Support Services	517	74,495		74,495
AAA	DOS	D.A. - Child Abduction	6	826		826
AAA	DPA	Human Services System	3,660	527,309		527,309
AAA	EDF	Economic Development Function	29	4,145		4,145
AAA	EMC	Emergency Medical Care Costs				0
AAA	FLP	Family Law Program				0
AAA	FMH	Facilities Management - Home Repair	8	1,180		1,180
AAA	FRN	Franchise Administration	2	316		316
AAA	GJY	Grand Jury				0
AAA	HCC	Health Care Costs	4	554		554
AAA	IDC	Indigent Defense				0
AAA	LIT	Litigation Proceeds and Uses				0
AAA	LNJ	Law and Justice Group	1	144		144
AAA	LUS	Land Use Services Department	178	25,683		25,683
AAA	MLH	Behavioral Health	544	78,396		78,396
AAA	OCH	HRD - Employee Health and Wellness	13	1,939		1,939
AAA	PBD	Public Defender	194	27,883		27,883
AAA	PGD	Public Guardian	26	3,690		3,690
AAA	PHL	Public Health	868	125,102		125,102
AAA	PRB	Probation	1,092	157,301		157,301
AAA	ROV	Registrar of Voters	33	4,776		4,776
AAA	SCL	School Claims				0
AAA	SHR	Sheriff	3,393	488,914		488,914
AAA	SVR	Surveyor	37	5,314		5,314
AAA	TRC	Trial Court Funding				0

## County Administrative Office AAA-CAO (1st Allocation)

		Bdgt. & Admin. Supp. Svcs			Credits	Total
Fund	Dept		Base: No.of County Emps.	Allocation: Base x 144.0689		
AAA	TTC	Treasurer -Tax Collector	150	21,660		21,660
AAA	VAF	Veterans Affairs	17	2,499		2,499
<b>Other Operating Units</b>						
(various)	(various)	Brd-Gov'd Special Districts (summary)				0
(various)	(various)	Redevelopment Agency - RDA				0
(various)	(various)	Self-Gov'd Special Districts (summary)				0
(various)	RGP/RPR	El Mirage Project				0
AAF	OOA	Aging and Adult Services	143	20,569		20,569
CJV	CIP	Capital Projects - All Funds				0
MPA	500	Mojave Desert AQMD (all funds)				0
NFY	870	S A N B A G (all funds)				0
NGJ	875	Inland Library System (all funds)				0
NHY	890	L A F C O	5	709		709
NIA	900	Law Library				0
PAB	RET	Board of Retirement - Admin				0
RFZ	097	Flood Control District (all zones)	168	24,170		24,170
RHH	498	IHSS Public Authority				0
RRC	903	Children & Families First Comm.				0
RSC	HPS	Headstart/Preschool Services	626	90,248		90,248
SAA	TRA	Transportation (all funds)	360	51,870		51,870
SAC	JOB	Jobs and Employment Services (all funds)	121	17,427		17,427
SAP	CLB	County Library	334	48,169		48,169
SAU	ECD	Economic & Comm. Dev. (all funds)	49	7,032		7,032
SFH	CAO	Disaster Recovery Fund				0
STD	905	Authority for the Handicapped				0
<b>All Other</b>						
(various)	(various)	All Other				0
<b>Totals</b>			<b>17,814</b>	<b>2,566,570</b>	<b>17,165</b>	<b>2,549,405</b>

## County Administrative Office AAA-CAO (2nd Allocation)

			Bdgt. & Admin. Supp. Svcs			
			Base:	Allocation:		
Fund	Dept		No.of County Emps.	Base x 37.3455	Total	Total Allocation
Central Support Service Units						
AAA	ACR	Auditor/Controller - Recorder			0	27,955
AAA	ANE	Architecture & Engineering			0	3,264
AAA	CAO	County Administrative Office			0	2,139
AAA	CCL	County Counsel			0	9,597
AAA	FMC	Facilities Management - Custodial			0	7,442
AAA	FMG	Facilities Management - Grounds			0	3,153
AAA	FMM	Facilities Management - Maintenance			0	7,907
AAA	HRD/UNI	Human Resources			0	16,867
AAA	PUR	Purchasing			0	2,034
AAA	RPR/RNT	Real Estate Services/Rent			0	3,042
AAA	SDD	IS - Systems Development			0	13,321
Administrative Groups						
AAA	FMT/UTL	Facilities Management - Admin/Utilities			0	743
AAA	PSG	Public Services Group			0	1,324
Operating Units						
Internal Service Funds						
IAG	PUR	Printing Services	14	542	542	2,631
IAJ	(various)	IS - Computer Operations	112	4,242	4,242	20,604
IAM	(various)	IS - Network Services	83	3,074	3,074	14,932
IAV	PUR	Central Stores	9	320	320	1,556
IAY	PUR	Mail Services	30	1,130	1,130	5,491
IBA	VHS	Fleet Mgmt - Motor Pool	4	141	141	684
IBP	RMG	HRD - Risk Management (all funds)	67	2,502	2,502	12,155
ICB	VHS	Fleet Mgmt - Garage/Warehouse	93	3,487	3,487	16,941
IRM	ACR	ACR-Records Management	1	37	37	181
Enterprise Funds						
EAA	SWM	Solid Waste Management (all funds)	73	2,736	2,736	13,292
EAD	MCR	Arrowhead Regional Medical Center (all funds)	2,802	104,629	104,629	508,260
General Fund Operating Units						

## County Administrative Office AAA-CAO (2nd Allocation)

		Bdgt. & Admin. Supp. Svcs			
		Base:	Allocation:		
Fund	Dept	No.of County Emps.	Base x 37.3455	Total	Total Allocation
AAA	ADS	Behavioral Health - Alcohol & Drug Services	69	2,568	12,476
AAA	APT	Airports Administration	27	1,005	4,884
AAA	ASR	Assessor	202	7,545	36,653
AAA	AWM	Agriculture/Weights & Measures	62	2,318	11,262
AAA	BDF	Board of Supervisors (all districts)	62	2,315	16,964
AAA	CBD	Clerk of the Board	15	552	2,679
AAA	CCM	County Museum	61	2,264	10,996
AAA	CCP	Regional Parks	155	5,780	28,077
AAA	CCS	California Children's Services	149	5,563	27,024
AAA	CTN	Trial Courts - State Ineligible Costs		0	(22,881)
AAA	DAT	District Attorney	460	17,157	83,346
AAA	DCS	HSS - Child Support Services	517	19,310	93,805
AAA	DOS	D.A. - Child Abduction	6	214	1,040
AAA	DPA	Human Services System	3,660	136,689	663,997
AAA	EDF	Economic Development Function	29	1,074	5,219
AAA	EMC	Emergency Medical Care Costs		0	0
AAA	FLP	Family Law Program		0	0
AAA	FMH	Facilities Management - Home Repair	8	306	1,486
AAA	FRN	Franchise Administration	2	82	398
AAA	GJY	Grand Jury		0	0
AAA	HCC	Health Care Costs	4	144	698
AAA	IDC	Indigent Defense		0	0
AAA	LIT	Litigation Proceeds and Uses		0	0
AAA	LNJ	Law and Justice Group	1	37	181
AAA	LUS	Land Use Services Department	178	6,658	32,341
AAA	MLH	Behavioral Health	544	20,322	98,717
AAA	OCH	HRD - Employee Health and Wellness	13	503	2,442
AAA	PBD	Public Defender	194	7,228	35,111
AAA	PGD	Public Guardian	26	957	4,647
AAA	PHL	Public Health	868	32,429	157,530
AAA	PRB	Probation	1,092	40,775	198,077
AAA	ROV	Registrar of Voters	33	1,238	6,015
AAA	SCL	School Claims		0	0
AAA	SHR	Sheriff	3,393	126,736	615,650
AAA	SVR	Surveyor	37	1,377	6,691
AAA	TRC	Trial Court Funding		0	0

## County Administrative Office AAA-CAO (2nd Allocation)

			Bdgt. & Admin. Supp. Svcs			
			Base:	Allocation:		
Fund	Dept		No. of County Emps.	Base x 37.3455	Total	Total Allocation
AAA	TTC	Treasurer -Tax Collector	150	5,615	5,615	27,275
AAA	VAF	Veterans Affairs	17	648	648	3,147
<b>Other Operating Units</b>						
(various)	(various)	Brd-Gov'd Special Districts (summary)			0	0
(various)	(various)	Redevelopment Agency - RDA			0	0
(various)	(various)	Self-Gov'd Special Districts (summary)			0	0
(various)	RGP/RPR	EI Mirage Project			0	0
AAF	OOA	Aging and Adult Services	143	5,332	5,332	25,900
CJV	CIP	Capital Projects - All Funds			0	0
MPA	500	Mojave Desert AQMD (all funds)			0	0
NFY	870	S A N B A G (all funds)			0	0
NGJ	875	Inland Library System (all funds)			0	0
NHY	890	L A F C O	5	184	184	893
NIA	900	Law Library			0	0
PAB	RET	Board of Retirement - Admin			0	0
RFZ	097	Flood Control District (all zones)	168	6,265	6,265	30,436
RHH	498	IHSS Public Authority			0	0
RRC	903	Children & Families First Comm.			0	0
RSC	HPS	Headstart/Preschool Services	626	23,394	23,394	113,642
SAA	TRA	Transportation (all funds)	360	13,446	13,446	65,316
SAC	JOB	Jobs and Employment Services (all funds)	121	4,517	4,517	21,944
SAP	CLB	County Library	334	12,486	12,486	60,655
SAU	ECD	Economic & Comm. Dev. (all funds)	49	1,823	1,823	8,854
SFH	CAO	Disaster Recovery Fund			0	0
STD	905	Authority for the Handicapped			0	0
<b>All Other</b>						
(various)	(various)	All Other			0	0
<b>Totals</b>			<b>17,128</b>	<b>639,698</b>	<b>639,698</b>	<b>3,189,103</b>





# **COUNTY COUNSEL**

## **AAA CCL**

### **STATEMENT OF FUNCTION**

The County Counsel provides all civil legal services to County Departments, Boards, Commissions, and Board-Governed Special Districts, as well as the County schools. The Counsel also provides legal advice to the Grand Jury.

### **DESCRIPTION OF COSTS**

The costs to be allocated include:

- (1) Current Expenditures: Salaries and employee benefits, services and supplies (net of abatements and encumbered amounts), interest on lease/purchased equipment, interfund charges, and payments on prior-year encumbrances;
- (2) Equipment Use Allowance: 6.67% of the acquisition cost of capitalized equipment;
- (3) Unbilled Rent Costs;
- (4) Space Use Allowance: 2% of building acquisition costs; and
- (5) Unbilled Utilities Costs.

All costs related to the legislative function (general government) have been identified and excluded from all allocations. The Net Allocable Cost is allocated to all benefiting entities based on actual hours recorded.

Revenues and reimbursements for services provided by the County Counsel are credited against each applicable entity's share of 1st Allocation costs.

## County Counsel

**1st Allocation**

<b>Details</b>	<b>Source Section</b>	<b>Amount</b>
<b>COSTS</b>		
Current Expenditures	4	9,101,646
Equipment Use	5	21,055
Rent	6	2,808
Space Use	7	98,392
Utilities	8	81,496
<b>TOTAL ALLOCABLE</b>		<b>9,305,398</b>
<b>NET ALLOCABLE</b>		<b>9,305,398</b>

**Allocation to Function**

<b>Function</b>	<b>Actual Expenditures</b>	<b>Dist. of 1st Alloc. to Function 1.0224</b>	<b>Less: Unallocated Costs</b>	<b>Less: Program Reimbursement</b>
General Government	177,851	181,832	181,832	0
Legal Services	8,923,795	9,123,565	0	946,997
<b>TOTALS</b>	<b>9,101,646</b>	<b>9,305,398</b>	<b>181,832</b>	<b>946,997</b>

## County Counsel

## 2nd Allocation

Fund	Dept	Description	Amount
AAA	ACR	Auditor/Controller - Recorder	21,806
AAA	ANE	Architecture & Engineering	0
AAA	CAO	County Administrative Office	9,597
AAA	CCL	County Counsel	0
AAA	FMC	Facilities Management - Custodial	59,695
AAA	FMG	Facilities Management - Grounds	17,330
AAA	FMM	Facilities Management - Maintenance	131,425
AAA	FMT/UTL	Facilities Management - Admin/Utilities	1,123
AAA	HRD/UNI	Human Resources	42,100
AAA	PSG	Public Services Group	0
AAA	PUR	Purchasing	8,276
AAA	RPR/RNT	Real Estate Services/Rent	6,238
AAA	SDD	IS - Systems Development	3,176
<b>TOTAL ALLOCABLE</b>			<b>300,765</b>

## Allocation to Function

Allowed 1st Allocation	Dist. of 2nd Alloc. to Function 0.0330	Allowed 2nd Allocation	Base Used In Allocating to Benefiting Budget Units
0	5,877	0	Not Allocated
8,176,568	294,888	294,888	Actual Hours
<b>8,176,568</b>	<b>300,765</b>	<b>294,888</b>	

## County Counsel AAA-CCL (1st Allocation)

			Legal Services			
			Base:	Allocation:		
Fund	Dept		Actual Hours	Base x 153.1967	Credits	Total
<b>Central Support Service Units</b>						
AAA	ACR	Auditor/Controller - Recorder	416	63,730		63,730
AAA	ANE	Architecture & Engineering	623	95,442		95,442
AAA	CAO	County Administrative Office	1,118	171,274		171,274
AAA	CCL	County Counsel				0
AAA	FMC	Facilities Management - Custodial				0
AAA	FMG	Facilities Management - Grounds				0
AAA	FMM	Facilities Management - Maintenance				0
AAA	HRD/UNI	Human Resources	2,399	367,519	135,577	231,942
AAA	PUR	Purchasing	303	46,419		46,419
AAA	RPR/RNT	Real Estate Services/Rent	671	102,795		102,795
AAA	SDD	IS - Systems Development	458	70,164		70,164
<b>Administrative Groups</b>						
AAA	FMT/UTL	Facilities Management - Admin/Utilities	135	20,682		20,682
AAA	PSG	Public Services Group				0
<b>Operating Units</b>						
<b>Internal Service Funds</b>						
IAG	PUR	Printing Services				0
IAJ	(various)	IS - Computer Operations				0
IAM	(various)	IS - Network Services				0
IAV	PUR	Central Stores				0
IAY	PUR	Mail Services				0
IBA	VHS	Fleet Mgmt - Motor Pool	10	1,609		1,609
IBP	RMG	HRD - Risk Management (all funds)	14,273	2,186,577	1,603,322	583,255
ICB	VHS	Fleet Mgmt - Garage/Warehouse	10	1,609		1,609
IRM	ACR	ACR-Records Management				0
<b>Enterprise Funds</b>						
EAA	SWM	Solid Waste Management (all funds)	1,748	267,788	213,142	54,646
EAD	MCR	Arrowhead Regional Medical Center (all funds)	602	92,224		92,224
<b>General Fund Operating Units</b>						

## County Counsel AAA-CCL (1st Allocation)

			Legal Services			
			Base:	Allocation:		
Fund	Dept		Actual Hours	Base x 153.1967	Credits	Total
AAA	ADS	Behavioral Health - Alcohol & Drug Services				0
AAA	APT	Airports Administration	318	48,717	8,927	39,790
AAA	ASR	Assessor	593	90,846		90,846
AAA	AWM	Agriculture/Weights & Measures	51	7,813		7,813
AAA	BDF	Board of Supervisors (all districts)	3,011	461,275	(33,342)	494,617
AAA	CBD	Clerk of the Board	172	26,350	31	26,319
AAA	CCM	County Museum	175	26,809		26,809
AAA	CCP	Regional Parks	476	72,922	412	72,510
AAA	CCS	California Children's Services				0
AAA	CTN	Trial Courts - State Ineligible Costs				0
AAA	DAT	District Attorney	99	15,166	94	15,072
AAA	DCS	HSS - Child Support Services	63	9,651	2,873	6,778
AAA	DOS	D.A. - Child Abduction				0
AAA	DPA	Human Services System	3,444	527,609	378,433	149,176
AAA	EDF	Economic Development Function			156	(156)
AAA	EMC	Emergency Medical Care Costs				0
AAA	FLP	Family Law Program				0
AAA	FMH	Facilities Management - Home Repair				0
AAA	FRN	Franchise Administration				0
AAA	GJY	Grand Jury	45	6,894		6,894
AAA	HCC	Health Care Costs				0
AAA	IDC	Indigent Defense				0
AAA	LIT	Litigation Proceeds and Uses				0
AAA	LNJ	Law and Justice Group				0
AAA	LUS	Land Use Services Department	4,514	691,530	125,179	566,351
AAA	MLH	Behavioral Health	856	131,136	22,294	108,842
AAA	OCH	HRD - Employee Health and Wellness				0
AAA	PBD	Public Defender	230	35,235		35,235
AAA	PGD	Public Guardian				0
AAA	PHL	Public Health	700	107,238	14,638	92,600
AAA	PRB	Probation	356	54,538		54,538
AAA	ROV	Registrar of Voters	176	26,963		26,963
AAA	SCL	School Claims	376	57,602		57,602
AAA	SHR	Sheriff	4,017	615,391	232,648	382,743
AAA	SVR	Surveyor	3	460		460
AAA	TRC	Trial Court Funding				0

## County Counsel AAA-CCL (1st Allocation)

			Legal Services			
			Base:	Allocation:		
Fund	Dept		Actual Hours	Base x 153.1967	Credits	Total
AAA	TTC	Treasurer -Tax Collector	1,748	267,788	126,318	141,470
AAA	VAF	Veterans Affairs	3	460		460
<b>Other Operating Units</b>						
(various)	(various)	Brd-Gov'd Special Districts (summary)	2,184	334,582	140,348	194,234
(various)	(various)	Redevelopment Agency - RDA	207	31,712	28,488	3,224
(various)	(various)	Self-Gov'd Special Districts (summary)	412	63,117	21,213	41,904
(various)	RGP/RPR	EI Mirage Project			5,751	(5,751)
AAF	OOA	Aging and Adult Services	16	2,451	594	1,857
CJV	CIP	Capital Projects - All Funds				0
MPA	500	Mojave Desert AQMD (all funds)				0
NFY	870	S A N B A G (all funds)	951	145,690	112,558	33,132
NGJ	875	Inland Library System (all funds)				0
NHY	890	L A F C O				0
NIA	900	Law Library				0
PAB	RET	Board of Retirement - Admin	507	77,671		77,671
RFZ	097	Flood Control District (all zones)	1,868	286,171	230,927	55,244
RHH	498	IHSS Public Authority	27	4,136	4,750	(614)
RRC	903	Children & Families First Comm.	152	23,286	20,099	3,187
RSC	HPS	Headstart/Preschool Services	88	13,481	4,587	8,894
SAA	TRA	Transportation (all funds)	797	122,098	95,006	27,092
SAC	JOB	Jobs and Employment Services (all funds)	178	27,269	10,062	17,207
SAP	CLB	County Library	63	9,651		9,651
SAU	ECD	Economic & Comm. Dev. (all funds)	159	24,358	23,625	733
SFH	CAO	Disaster Recovery Fund				0
STD	905	Authority for the Handicapped	3	460	312	148
<b>All Other</b>						
(various)	(various)	All Other	1,568	240,212	148,788	91,424
<b>Totals</b>			<b>53,372</b>	<b>8,176,568</b>	<b>3,677,810</b>	<b>4,498,758</b>

## County Counsel AAA-CCL (2nd Allocation)

			Legal Services			
			Base:	Allocation:		
Fund	Dept		Actual Hours	Base x 6.2410	Total	Total Allocation
<b>Central Support Service Units</b>						
AAA	ACR	Auditor/Controller - Recorder			0	63,730
AAA	ANE	Architecture & Engineering			0	95,442
AAA	CAO	County Administrative Office			0	171,274
AAA	CCL	County Counsel			0	0
AAA	FMC	Facilities Management - Custodial			0	0
AAA	FMG	Facilities Management - Grounds			0	0
AAA	FMM	Facilities Management - Maintenance			0	0
AAA	HRD/UNI	Human Resources			0	231,942
AAA	PUR	Purchasing			0	46,419
AAA	RPR/RNT	Real Estate Services/Rent			0	102,795
AAA	SDD	IS - Systems Development			0	70,164
<b>Administrative Groups</b>						
AAA	FMT/UTL	Facilities Management - Admin/Utilities			0	20,682
AAA	PSG	Public Services Group			0	0
<b>Operating Units</b>						
<b>Internal Service Funds</b>						
IAG	PUR	Printing Services			0	0
IAJ	(various)	IS - Computer Operations			0	0
IAM	(various)	IS - Network Services			0	0
IAV	PUR	Central Stores			0	0
IAY	PUR	Mail Services			0	0
IBA	VHS	Fleet Mgmt - Motor Pool	10	66	66	1,674
IBP	RMG	HRD - Risk Management (all funds)	14,273	89,078	89,078	672,333
ICB	VHS	Fleet Mgmt - Garage/Warehouse	10	66	66	1,674
IRM	ACR	ACR-Records Management			0	0
<b>Enterprise Funds</b>						
EAA	SWM	Solid Waste Management (all funds)	1,748	10,909	10,909	65,555
EAD	MCR	Arrowhead Regional Medical Center (all funds)	602	3,757	3,757	95,982
<b>General Fund Operating Units</b>						

## County Counsel AAA-CCL (2nd Allocation)

		Legal Services			
		Base:	Allocation:		
Fund	Dept	Actual Hours	Base x 6.2410	Total	Total Allocation
AAA	ADS	Behavioral Health - Alcohol & Drug Services		0	0
AAA	APT	Airports Administration	318	1,985	41,774
AAA	ASR	Assessor	593	3,701	94,547
AAA	AWM	Agriculture/Weights & Measures	51	318	8,131
AAA	BDF	Board of Supervisors (all districts)	3,011	18,792	513,409
AAA	CBD	Clerk of the Board	172	1,073	27,392
AAA	CCM	County Museum	175	1,092	27,902
AAA	CCP	Regional Parks	476	2,971	75,480
AAA	CCS	California Children's Services		0	0
AAA	CTN	Trial Courts - State Ineligible Costs		0	0
AAA	DAT	District Attorney	99	618	15,690
AAA	DCS	HSS - Child Support Services	63	393	7,172
AAA	DOS	D.A. - Child Abduction		0	0
AAA	DPA	Human Services System	3,444	21,494	170,671
AAA	EDF	Economic Development Function		0	(156)
AAA	EMC	Emergency Medical Care Costs		0	0
AAA	FLP	Family Law Program		0	0
AAA	FMH	Facilities Management - Home Repair		0	0
AAA	FRN	Franchise Administration		0	0
AAA	GJY	Grand Jury	45	281	7,175
AAA	HCC	Health Care Costs		0	0
AAA	IDC	Indigent Defense		0	0
AAA	LIT	Litigation Proceeds and Uses		0	0
AAA	LNJ	Law and Justice Group		0	0
AAA	LUS	Land Use Services Department	4,514	28,172	594,523
AAA	MLH	Behavioral Health	856	5,342	114,185
AAA	OCH	HRD - Employee Health and Wellness		0	0
AAA	PBD	Public Defender	230	1,435	36,671
AAA	PGD	Public Guardian		0	0
AAA	PHL	Public Health	700	4,369	96,968
AAA	PRB	Probation	356	2,222	56,760
AAA	ROV	Registrar of Voters	176	1,098	28,061
AAA	SCL	School Claims	376	2,347	59,949
AAA	SHR	Sheriff	4,017	25,070	407,813
AAA	SVR	Surveyor	3	19	478
AAA	TRC	Trial Court Funding		0	0



## County Counsel AAA-CCL (2nd Allocation)

			Legal Services			
			Base:	Allocation:		
Fund	Dept		Actual Hours	Base x 6.2410	Total	Total Allocation
AAA	TTC	Treasurer -Tax Collector	1,748	10,909	10,909	152,379
AAA	VAF	Veterans Affairs	3	19	19	478
<b>Other Operating Units</b>						
(various)	(various)	Brd-Gov'd Special Districts (summary)	2,184	13,630	13,630	207,864
(various)	(various)	Redevelopment Agency - RDA	207	1,292	1,292	4,516
(various)	(various)	Self-Gov'd Special Districts (summary)	412	2,571	2,571	44,475
(various)	RGP/RPR	EI Mirage Project			0	(5,751)
AAF	OOA	Aging and Adult Services	16	100	100	1,957
CJV	CIP	Capital Projects - All Funds			0	0
MPA	500	Mojave Desert AQMD (all funds)			0	0
NFY	870	S A N B A G (all funds)	951	5,935	5,935	39,067
NGJ	875	Inland Library System (all funds)			0	0
NHY	890	L A F C O			0	0
NIA	900	Law Library			0	0
PAB	RET	Board of Retirement - Admin	507	3,164	3,164	80,835
RFZ	097	Flood Control District (all zones)	1,868	11,658	11,658	66,903
RHH	498	IHSS Public Authority	27	169	169	(445)
RRC	903	Children & Families First Comm.	152	949	949	4,136
RSC	HPS	Headstart/Preschool Services	88	549	549	9,444
SAA	TRA	Transportation (all funds)	797	4,974	4,974	32,066
SAC	JOB	Jobs and Employment Services (all funds)	178	1,111	1,111	18,318
SAP	CLB	County Library	63	393	393	10,045
SAU	ECD	Economic & Comm. Dev. (all funds)	159	992	992	1,726
SFH	CAO	Disaster Recovery Fund			0	0
STD	905	Authority for the Handicapped	3	19	19	166
<b>All Other</b>						
(various)	(various)	All Other	1,568	9,786	9,786	101,210
<b>Totals</b>			<b>47,249</b>	<b>294,888</b>	<b>294,888</b>	<b>4,793,646</b>



# **FACILITIES MANAGEMENT - CUSTODIAL**

## **AAA FMD FMC**

### **STATEMENT OF FUNCTION**

The Facilities Management Department's Custodial Division administers the County's custodial services provided to County owned and some leased facilities through a combination of in-house personnel and private custodial service providers.

### **DESCRIPTION OF COSTS**

The costs to be allocated include:

- Current Expenditures: Salaries and employee benefits, services and supplies (net of abatements and encumbered amounts), interest on lease/purchased equipment, interfund charges, and payments on prior-year encumbrances;

Miscellaneous revenue is then deducted from these costs to determine the 1st Allocation Net Allocable amount.

Effective in FY 2005-2006, the Facilities Management Department maintained its occupancy information at a department-wide level. Therefore, functions that use square footage information to allocate costs to each division within Facilities Management now allocate 100% of those costs to the administrative division, AAA-FMT. This includes space use allowances and the department's unbilled utility costs. These costs are then allocated to each division within the department through the Facilities Management – Administration allocation schedules located at Section 20.

Costs are allocated to all benefiting entities based on their portion of the total contract and job costs. Custodial job costs are charged to specific building job numbers and then to the occupants. Charges for buildings with multiple occupants are allocated based on square feet.

Revenues and reimbursements for services provided by Facilities Management - Custodial are credited against the applicable entity's share of 1st Allocation costs.

## Facilities Management - Custodial

**1st Allocation**

Details	Source Section	Amount
<b>COSTS</b>		
Current Expenditures	4	3,814,576
<b>TOTAL ALLOCABLE</b>		<b>3,814,576</b>
<b>REVENUE</b>		
Miscellaneous Revenue		3,070
		<b>3,070</b>
<b>NET ALLOCABLE</b>		<b>3,811,506</b>

**Allocation to Function**

Function	Actual Expenditures	Dist. of 1st Alloc. to Function 0.9992	Less: Unallocated Costs	Less: Program Reimbursement
Custodial Services	3,814,576	3,811,506	0	0
<b>TOTALS</b>	<b>3,814,576</b>	<b>3,811,506</b>	<b>0</b>	<b>0</b>

**Facilities Management - Custodial****2nd Allocation**

<b>Fund</b>	<b>Dept</b>	<b>Description</b>	<b>Amount</b>
AAA	ACR	Auditor/Controller - Recorder	15,378
AAA	ANE	Architecture & Engineering	0
AAA	CAO	County Administrative Office	7,442
AAA	CCL	County Counsel	0
AAA	FMC	Facilities Management - Custodial	0
AAA	FMG	Facilities Management - Grounds	0
AAA	FMM	Facilities Management - Maintenance	0
AAA	FMT/UTL	Facilities Management - Admin/Utilities	227,405
AAA	HRD/UNI	Human Resources	20,983
AAA	PSG	Public Services Group	17,350
AAA	PUR	Purchasing	3,621
AAA	RPR/RNT	Real Estate Services/Rent	0
AAA	SDD	IS - Systems Development	1,169
<b>TOTAL ALLOCABLE</b>			<b>293,347</b>

**Allocation to Function**

<b>Allowed 1st Allocation</b>	<b>Dist. of 2nd Alloc. to Function 0.0769</b>	<b>Allowed 2nd Allocation</b>	<b>Base Used In Allocating to Benefiting Budget Units</b>
3,811,506	293,347	293,347	Contracts and Job Costs
<b>3,811,506</b>	<b>293,347</b>	<b>293,347</b>	

**Facilities Management - Custodial AAA-FMC (1st Allocation)**

			Custodial Services			
			Base:	Allocation:		
Fund	Dept		Job Costs	Base x 1.0956	Credits	Total
Central Support Service Units						
AAA	ACR	Auditor/Controller - Recorder	106,228	116,379	105,965	10,414
AAA	ANE	Architecture & Engineering	18,065	19,792		19,792
AAA	CAO	County Administrative Office	24,493	26,833	5,207	21,626
AAA	CCL	County Counsel	54,488	59,695		59,695
AAA	FMC	Facilities Management - Custodial				0
AAA	FMG	Facilities Management - Grounds				0
AAA	FMM	Facilities Management - Maintenance				0
AAA	HRD/UNI	Human Resources	37,209	40,765	1,450	39,315
AAA	PUR	Purchasing	5,358	5,870	168	5,702
AAA	RPR/RNT	Real Estate Services/Rent	2,645	2,898	102	2,796
AAA	SDD	IS - Systems Development				0
Administrative Groups						
AAA	FMT/UTL	Facilities Management - Admin/Utilities	112,159	122,876		122,876
AAA	PSG	Public Services Group	2,796	3,063		3,063
Operating Units						
Internal Service Funds						
IAG	PUR	Printing Services	4,646	5,090	166	4,924
IAJ	(various)	IS - Computer Operations	118,596	129,928	113,003	16,925
IAM	(various)	IS - Network Services	23,151	25,363	21,416	3,947
IAV	PUR	Central Stores	20,055	21,971	276	21,695
IAY	PUR	Mail Services	2,556	2,801	56	2,745
IBA	VHS	Fleet Mgmt - Motor Pool				0
IBP	RMG	HRD - Risk Management (all funds)	768	842	768	74
ICB	VHS	Fleet Mgmt - Garage/Warehouse	48	53	48	5
IRM	ACR	ACR-Records Management	9,690	10,616		10,616
Enterprise Funds						
EAA	SWM	Solid Waste Management (all funds)	8,400	9,203	8,525	678
EAD	MCR	Arrowhead Regional Medical Center (all funds)				0
General Fund Operating Units						

## Facilities Management - Custodial AAA-FMC (1st Allocation)

Fund	Dept		Custodial Services		Credits	Total
			Base:	Allocation:		
			Job Costs	Base x 1.0956		
AAA	ADS	Behavioral Health - Alcohol & Drug Services				0
AAA	APT	Airports Administration	1,146	1,255		1,255
AAA	ASR	Assessor	45,455	49,799	3,405	46,394
AAA	AWM	Agriculture/Weights & Measures	8,635	9,460	23,129	(13,669)
AAA	BDF	Board of Supervisors (all districts)	56,544	61,947	6,222	55,725
AAA	CBD	Clerk of the Board	8,468	9,277		9,277
AAA	CCM	County Museum	71,413	78,237	23,453	54,784
AAA	CCP	Regional Parks	9,605	10,522	7,005	3,517
AAA	CCS	California Children's Services				0
AAA	CTN	Trial Courts - State Ineligible Costs	56,761	62,185	30,453	31,732
AAA	DAT	District Attorney	73,810	80,863	4,203	76,660
AAA	DCS	HSS - Child Support Services	120	131	120	11
AAA	DOS	D.A. - Child Abduction				0
AAA	DPA	Human Services System	63,409	69,468	50,772	18,696
AAA	EDF	Economic Development Function				0
AAA	EMC	Emergency Medical Care Costs				0
AAA	FLP	Family Law Program				0
AAA	FMH	Facilities Management - Home Repair				0
AAA	FRN	Franchise Administration				0
AAA	GJY	Grand Jury	120	131		131
AAA	HCC	Health Care Costs				0
AAA	IDC	Indigent Defense				0
AAA	LIT	Litigation Proceeds and Uses				0
AAA	LNJ	Law and Justice Group				0
AAA	LUS	Land Use Services Department	58,057	63,605	336	63,269
AAA	MLH	Behavioral Health	171,243	187,606	171,117	16,489
AAA	OCH	HRD - Employee Health and Wellness				0
AAA	PBD	Public Defender	41,258	45,200	12,274	32,926
AAA	PGD	Public Guardian	6,426	7,040	294	6,746
AAA	PHL	Public Health	163,560	179,189	53,303	125,886
AAA	PRB	Probation	287,485	314,956	97,755	217,201
AAA	ROV	Registrar of Voters	12,249	13,419	138	13,281
AAA	SCL	School Claims				0
AAA	SHR	Sheriff	417,325	457,203	109,210	347,993
AAA	SVR	Surveyor	2,807	3,075		3,075
AAA	TRC	Trial Court Funding				0

## Facilities Management - Custodial AAA-FMC (1st Allocation)

			Custodial Services			
			Base:	Allocation:		
			Job Costs	Base x 1.0956		
Fund	Dept				Credits	Total
AAA	TTC	Treasurer -Tax Collector	60,066	65,805	26,971	38,834
AAA	VAF	Veterans Affairs	6,263	6,861	90	6,771
<b>Other Operating Units</b>						
(various)	(various)	Brd-Gov'd Special Districts (summary)	59,847	65,565	19,143	46,422
(various)	(various)	Redevelopment Agency - RDA				0
(various)	(various)	Self-Gov'd Special Districts (summary)				0
(various)	RGP/RPR	EI Mirage Project				0
AAF	OOA	Aging and Adult Services				0
CJV	CIP	Capital Projects - All Funds				0
MPA	500	Mojave Desert AQMD (all funds)				0
NFY	870	S A N B A G (all funds)				0
NGJ	875	Inland Library System (all funds)				0
NHY	890	L A F C O	3,063	3,355		3,355
NIA	900	Law Library				0
PAB	RET	Board of Retirement - Admin				0
RFZ	097	Flood Control District (all zones)	10,300	11,284	342	10,942
RHH	498	IHSS Public Authority				0
RRC	903	Children & Families First Comm.				0
RSC	HPS	Headstart/Preschool Services	381	418		418
SAA	TRA	Transportation (all funds)	103,328	113,202	92,751	20,451
SAC	JOB	Jobs and Employment Services (all funds)				0
SAP	CLB	County Library	31,063	34,032	31,064	2,968
SAU	ECD	Economic & Comm. Dev. (all funds)				0
SFH	CAO	Disaster Recovery Fund				0
STD	905	Authority for the Handicapped				0
<b>All Other</b>						
(various)	(various)	All Other	1,097,501	1,202,375	837,872	364,503
<b>Totals</b>			<b>3,479,059</b>	<b>3,811,506</b>	<b>1,858,572</b>	<b>1,952,934</b>



**Facilities Management - Custodial AAA-FMC (2nd Allocation)**

			<b>Custodial Services</b>			
			Base:	Allocation:		
			Job Costs	Base x 0.0942	Total	Total Allocation
<b>Central Support Service Units</b>						
AAA	ACR	Auditor/Controller - Recorder			0	10,414
AAA	ANE	Architecture & Engineering			0	19,792
AAA	CAO	County Administrative Office			0	21,626
AAA	CCL	County Counsel			0	59,695
AAA	FMC	Facilities Management - Custodial			0	0
AAA	FMG	Facilities Management - Grounds			0	0
AAA	FMM	Facilities Management - Maintenance			0	0
AAA	HRD/UNI	Human Resources			0	39,315
AAA	PUR	Purchasing			0	5,702
AAA	RPR/RNT	Real Estate Services/Rent			0	2,796
AAA	SDD	IS - Systems Development			0	0
<b>Administrative Groups</b>						
AAA	FMT/UTL	Facilities Management - Admin/Utilities			0	122,876
AAA	PSG	Public Services Group			0	3,063
<b>Operating Units</b>						
<b>Internal Service Funds</b>						
IAG	PUR	Printing Services	4,646	437	437	5,361
IAJ	(various)	IS - Computer Operations	118,596	11,166	11,166	28,091
IAM	(various)	IS - Network Services	23,151	2,180	2,180	6,127
IAV	PUR	Central Stores	20,055	1,888	1,888	23,583
IAY	PUR	Mail Services	2,556	241	241	2,985
IBA	VHS	Fleet Mgmt - Motor Pool			0	0
IBP	RMG	HRD - Risk Management (all funds)	768	72	72	146
ICB	VHS	Fleet Mgmt - Garage/Warehouse	48	5	5	9
IRM	ACR	ACR-Records Management	9,690	912	912	11,529
<b>Enterprise Funds</b>						
EAA	SWM	Solid Waste Management (all funds)	8,400	791	791	1,469
EAD	MCR	Arrowhead Regional Medical Center (all funds)			0	0
<b>General Fund Operating Units</b>						

**Facilities Management - Custodial AAA-FMC (2nd Allocation)**

		<b>Custodial Services</b>			
		Base:	Allocation:		
<b>Fund</b>	<b>Dept</b>	<b>Job Costs</b>	<b>Base x 0.0942</b>	<b>Total</b>	<b>Total Allocation</b>
AAA	ADS	Behavioral Health - Alcohol & Drug Services		0	0
AAA	APT	Airports Administration	1,146	108	1,363
AAA	ASR	Assessor	45,455	4,280	50,674
AAA	AWM	Agriculture/Weights & Measures	8,635	813	(12,856)
AAA	BDF	Board of Supervisors (all districts)	56,544	5,324	61,048
AAA	CBD	Clerk of the Board	8,468	797	10,075
AAA	CCM	County Museum	71,413	6,724	61,508
AAA	CCP	Regional Parks	9,605	904	4,422
AAA	CCS	California Children's Services		0	0
AAA	CTN	Trial Courts - State Ineligible Costs	56,761	5,344	37,076
AAA	DAT	District Attorney	73,810	6,950	83,610
AAA	DCS	HSS - Child Support Services	120	11	23
AAA	DOS	D.A. - Child Abduction		0	0
AAA	DPA	Human Services System	63,409	5,970	24,666
AAA	EDF	Economic Development Function		0	0
AAA	EMC	Emergency Medical Care Costs		0	0
AAA	FLP	Family Law Program		0	0
AAA	FMH	Facilities Management - Home Repair		0	0
AAA	FRN	Franchise Administration		0	0
AAA	GJY	Grand Jury	120	11	142
AAA	HCC	Health Care Costs		0	0
AAA	IDC	Indigent Defense		0	0
AAA	LIT	Litigation Proceeds and Uses		0	0
AAA	LNJ	Law and Justice Group		0	0
AAA	LUS	Land Use Services Department	58,057	5,466	68,735
AAA	MLH	Behavioral Health	171,243	16,123	32,612
AAA	OCH	HRD - Employee Health and Wellness		0	0
AAA	PBD	Public Defender	41,258	3,885	36,811
AAA	PGD	Public Guardian	6,426	605	7,351
AAA	PHL	Public Health	163,560	15,400	141,286
AAA	PRB	Probation	287,485	27,068	244,269
AAA	ROV	Registrar of Voters	12,249	1,153	14,435
AAA	SCL	School Claims		0	0
AAA	SHR	Sheriff	417,325	39,293	387,286
AAA	SVR	Surveyor	2,807	264	3,339
AAA	TRC	Trial Court Funding		0	0

## Facilities Management - Custodial AAA-FMC (2nd Allocation)

			Custodial Services			
			Base:	Allocation:		
Fund	Dept		Job Costs	Base x 0.0942	Total	Total Allocation
AAA	TTC	Treasurer -Tax Collector	60,066	5,655	5,655	44,490
AAA	VAF	Veterans Affairs	6,263	590	590	7,361
<b>Other Operating Units</b>						
(various)	(various)	Brd-Gov'd Special Districts (summary)	59,847	5,635	5,635	52,057
(various)	(various)	Redevelopment Agency - RDA			0	0
(various)	(various)	Self-Gov'd Special Districts (summary)			0	0
(various)	RGP/RPR	El Mirage Project			0	0
AAF	OOA	Aging and Adult Services			0	0
CJV	CIP	Capital Projects - All Funds			0	0
MPA	500	Mojave Desert AQMD (all funds)			0	0
NFY	870	S A N B A G (all funds)			0	0
NGJ	875	Inland Library System (all funds)			0	0
NHY	890	L A F C O	3,063	288	288	3,644
NIA	900	Law Library			0	0
PAB	RET	Board of Retirement - Admin			0	0
RFZ	097	Flood Control District (all zones)	10,300	970	970	11,912
RHH	498	IHSS Public Authority			0	0
RRC	903	Children & Families First Comm.			0	0
RSC	HPS	Headstart/Preschool Services	381	36	36	454
SAA	TRA	Transportation (all funds)	103,328	9,729	9,729	30,179
SAC	JOB	Jobs and Employment Services (all funds)			0	0
SAP	CLB	County Library	31,063	2,925	2,925	5,893
SAU	ECD	Economic & Comm. Dev. (all funds)			0	0
SFH	CAO	Disaster Recovery Fund			0	0
STD	905	Authority for the Handicapped			0	0
<b>All Other</b>						
(various)	(various)	All Other	1,097,501	103,334	103,334	467,836
<b>Totals</b>			<b>3,115,618</b>	<b>293,347</b>	<b>293,347</b>	<b>2,246,281</b>



# **FACILITIES MANAGEMENT - GROUNDS**

## **AAA FMD FMG**

### **STATEMENT OF FUNCTION**

The Grounds Division of the Facilities Management Department provides preservation and care of the grounds surrounding buildings, including maintenance of parking lots, drives, walks, sprinkler systems, trees, shrubs, lawns and flower beds.

### **DESCRIPTION OF COSTS**

The costs to be allocated include:

- (1) Current Expenditures: Salaries and employee benefits, services and supplies (net of abatements and encumbered amounts), interest on lease/purchased equipment, interfund charges, and payments on prior-year encumbrances;
- (2) Equipment Use Allowance: 6.67% of the acquisition cost of capitalized equipment;

Miscellaneous revenue is then deducted from these costs to determine the 1st Allocation Net Allocable amount.

Effective in FY 2005-2006, the Facilities Management Department maintained its occupancy information at a department-wide level. Therefore, functions that use square footage information to allocate costs to each division within Facilities Management now allocate 100% of those costs to the administrative division, AAA-FMT. This includes space use allowances and the department's unbilled utility costs. These costs are then allocated to each division within the department through the Facilities Management – Administration allocation schedules located at Section 20.

Net Allocable Costs are allocated to all benefiting entities based on their portion of the total job costs. Job costs are charged to specific building job numbers, which are, in turn, charged directly to the occupants. Charges for buildings with multiple occupants are allocated based on square feet.

Revenues and reimbursements for services provided by the Grounds Division are credited against the applicable entity's share of 1st Allocation costs.

## Facilities Management - Grounds

**1st Allocation**

Details	Source Section	Amount
<b>COSTS</b>		
Current Expenditures	4	1,593,610
Equipment Use	5	8,247
<b>TOTAL ALLOCABLE</b>		<b>1,601,857</b>
<b>REVENUE</b>		
Miscellaneous Revenue		958
		<b>958</b>
<b>NET ALLOCABLE</b>		<b>1,600,899</b>

**Allocation to Function**

Function	Actual Expenditures	Dist. of 1st Alloc. to Function 1.0046	Less: Unallocated Costs	Less: Program Reimbursement
Grounds Services	1,593,610	1,600,899	0	0
<b>TOTALS</b>	<b>1,593,610</b>	<b>1,600,899</b>	<b>0</b>	<b>0</b>

**Facilities Management - Grounds****2nd Allocation**

<b>Fund</b>	<b>Dept</b>	<b>Description</b>	<b>Amount</b>
AAA	ACR	Auditor/Controller - Recorder	7,549
AAA	ANE	Architecture & Engineering	0
AAA	CAO	County Administrative Office	3,153
AAA	CCL	County Counsel	0
AAA	FMC	Facilities Management - Custodial	0
AAA	FMG	Facilities Management - Grounds	0
AAA	FMM	Facilities Management - Maintenance	0
AAA	FMT/UTL	Facilities Management - Admin/Utilities	129,946
AAA	HRD/UNI	Human Resources	8,856
AAA	PSG	Public Services Group	16,329
AAA	PUR	Purchasing	5,517
AAA	RPR/RNT	Real Estate Services/Rent	0
AAA	SDD	IS - Systems Development	486
<b>TOTAL ALLOCABLE</b>			<b>171,835</b>

**Allocation to Function**

<b>Allowed 1st Allocation</b>	<b>Dist. of 2nd Alloc. to Function 0.1078</b>	<b>Allowed 2nd Allocation</b>	<b>Base Used In Allocating to Benefiting Budget Units</b>
1,600,899	171,835	171,835	Job Costs
<b>1,600,899</b>	<b>171,835</b>	<b>171,835</b>	

**Facilities Management - Grounds AAA-FMG (1st Allocation)**

			<b>Grounds Services</b>			
			Base:	Allocation:		
			Job Costs	Base x 1.1071		
<b>Fund</b>	<b>Dept</b>				<b>Credits</b>	<b>Total</b>
<b>Central Support Service Units</b>						
AAA	ACR	Auditor/Controller - Recorder	36,910	40,864	36,494	4,370
AAA	ANE	Architecture & Engineering	5,190	5,746		5,746
AAA	CAO	County Administrative Office	5,541	6,134		6,134
AAA	CCL	County Counsel	15,653	17,330		17,330
AAA	FMC	Facilities Management - Custodial				0
AAA	FMG	Facilities Management - Grounds				0
AAA	FMM	Facilities Management - Maintenance				0
AAA	HRD/UNI	Human Resources	3,100	3,432		3,432
AAA	PUR	Purchasing	1,059	1,172		1,172
AAA	RPR/RNT	Real Estate Services/Rent				0
AAA	SDD	IS - Systems Development	(89)	(99)		(99)
<b>Administrative Groups</b>						
AAA	FMT/UTL	Facilities Management - Admin/Utilities	70,950	78,550		78,550
AAA	PSG	Public Services Group	803	889		889
<b>Operating Units</b>						
<b>Internal Service Funds</b>						
IAG	PUR	Printing Services	997	1,104		1,104
IAJ	(various)	IS - Computer Operations	25,909	28,683	24,717	3,966
IAM	(various)	IS - Network Services	475	525		525
IAV	PUR	Central Stores	4,138	4,582		4,582
IAY	PUR	Mail Services	497	551		551
IBA	VHS	Fleet Mgmt - Motor Pool				0
IBP	RMG	HRD - Risk Management (all funds)				0
ICB	VHS	Fleet Mgmt - Garage/Warehouse	4,580	5,070	4,575	495
IRM	ACR	ACR-Records Management	2,016	2,232		2,232
<b>Enterprise Funds</b>						
EAA	SWM	Solid Waste Management (all funds)	10,611	11,748	31,351	(19,603)
EAD	MCR	Arrowhead Regional Medical Center (all funds)	399,947	442,787	380,972	61,815
<b>General Fund Operating Units</b>						



## Facilities Management - Grounds AAA-FMG (1st Allocation)

		Grounds Services			
		Base:	Allocation:		
Fund	Dept	Job Costs	Base x 1.1071	Credits	Total
AAA	ADS	Behavioral Health - Alcohol & Drug Services			0
AAA	APT	Airports Administration			0
AAA	ASR	Assessor	15,031	(214)	16,855
AAA	AWM	Agriculture/Weights & Measures	1,030		1,140
AAA	BDF	Board of Supervisors (all districts)	15,098	500	16,215
AAA	CBD	Clerk of the Board	2,433		2,693
AAA	CCM	County Museum	91,200	14,861	86,108
AAA	CCP	Regional Parks	541		599
AAA	CCS	California Children's Services			0
AAA	CTN	Trial Courts - State Ineligible Costs			0
AAA	DAT	District Attorney	29,432		32,585
AAA	DCS	HSS - Child Support Services			0
AAA	DOS	D.A. - Child Abduction			0
AAA	DPA	Human Services System	30,426	22,939	10,746
AAA	EDF	Economic Development Function			0
AAA	EMC	Emergency Medical Care Costs			0
AAA	FLP	Family Law Program			0
AAA	FMH	Facilities Management - Home Repair			0
AAA	FRN	Franchise Administration			0
AAA	GJY	Grand Jury	1,681		1,862
AAA	HCC	Health Care Costs			0
AAA	IDC	Indigent Defense			0
AAA	LIT	Litigation Proceeds and Uses			0
AAA	LNJ	Law and Justice Group			0
AAA	LUS	Land Use Services Department	14,307		15,839
AAA	MLH	Behavioral Health	48,812	36,123	17,918
AAA	OCH	HRD - Employee Health and Wellness			0
AAA	PBD	Public Defender	20,909		23,149
AAA	PGD	Public Guardian	7,241	308	7,708
AAA	PHL	Public Health	62,814	(548)	70,090
AAA	PRB	Probation	144,061	145,707	13,785
AAA	ROV	Registrar of Voters	2,520		2,790
AAA	SCL	School Claims			0
AAA	SHR	Sheriff	50,460	15,436	40,429
AAA	SVR	Surveyor			0
AAA	TRC	Trial Court Funding			0

## Facilities Management - Grounds AAA-FMG (1st Allocation)

			Grounds Services			
			Base:	Allocation:		
			Job Costs	Base x 1.1071		
Fund	Dept				Credits	Total
AAA	TTC	Treasurer -Tax Collector	8,745	9,682		9,682
AAA	VAF	Veterans Affairs	481	533		533
<b>Other Operating Units</b>						
(various)	(various)	Brd-Gov'd Special Districts (summary)	5,860	6,488	2,064	4,424
(various)	(various)	Redevelopment Agency - RDA				0
(various)	(various)	Self-Gov'd Special Districts (summary)				0
(various)	RGP/RPR	El Mirage Project				0
AAF	OOA	Aging and Adult Services				0
CJV	CIP	Capital Projects - All Funds	19,722	21,834	16,760	5,074
MPA	500	Mojave Desert AQMD (all funds)				0
NFY	870	S A N B A G (all funds)				0
NGJ	875	Inland Library System (all funds)				0
NHY	890	L A F C O	266	294		294
NIA	900	Law Library				0
PAB	RET	Board of Retirement - Admin				0
RFZ	097	Flood Control District (all zones)				0
RHH	498	IHSS Public Authority				0
RRC	903	Children & Families First Comm.				0
RSC	HPS	Headstart/Preschool Services				0
SAA	TRA	Transportation (all funds)	20,686	22,902	20,686	2,216
SAC	JOB	Jobs and Employment Services (all funds)				0
SAP	CLB	County Library	17,687	19,581	17,518	2,063
SAU	ECD	Economic & Comm. Dev. (all funds)				0
SFH	CAO	Disaster Recovery Fund				0
STD	905	Authority for the Handicapped				0
<b>All Other</b>						
(various)	(various)	All Other	246,282	272,662	10,108	262,554
<b>Totals</b>			<b>1,446,012</b>	<b>1,600,899</b>	<b>780,357</b>	<b>820,542</b>

**Facilities Management - Grounds AAA-FMG (2nd Allocation)**

			<b>Grounds Services</b>			
			Base:	Allocation:		
			Job Costs	Base x 0.1315	Total	Total Allocation
<b>Central Support Service Units</b>						
AAA	ACR	Auditor/Controller - Recorder			0	4,370
AAA	ANE	Architecture & Engineering			0	5,746
AAA	CAO	County Administrative Office			0	6,134
AAA	CCL	County Counsel			0	17,330
AAA	FMC	Facilities Management - Custodial			0	0
AAA	FMG	Facilities Management - Grounds			0	0
AAA	FMM	Facilities Management - Maintenance			0	0
AAA	HRD/UNI	Human Resources			0	3,432
AAA	PUR	Purchasing			0	1,172
AAA	RPR/RNT	Real Estate Services/Rent			0	0
AAA	SDD	IS - Systems Development			0	(99)
<b>Administrative Groups</b>						
AAA	FMT/UTL	Facilities Management - Admin/Utilities			0	78,550
AAA	PSG	Public Services Group			0	889
<b>Operating Units</b>						
<b>Internal Service Funds</b>						
IAG	PUR	Printing Services	997	131	131	1,235
IAJ	(various)	IS - Computer Operations	25,909	3,406	3,406	7,372
IAM	(various)	IS - Network Services	475	62	62	588
IAV	PUR	Central Stores	4,138	544	544	5,126
IAY	PUR	Mail Services	497	65	65	616
IBA	VHS	Fleet Mgmt - Motor Pool			0	0
IBP	RMG	HRD - Risk Management (all funds)			0	0
ICB	VHS	Fleet Mgmt - Garage/Warehouse	4,580	602	602	1,098
IRM	ACR	ACR-Records Management	2,016	265	265	2,498
<b>Enterprise Funds</b>						
EAA	SWM	Solid Waste Management (all funds)	10,611	1,395	1,395	(18,208)
EAD	MCR	Arrowhead Regional Medical Center (all funds)	399,947	52,586	52,586	114,401
<b>General Fund Operating Units</b>						

## Facilities Management - Grounds AAA-FMG (2nd Allocation)

		Grounds Services			
		Base: Allocation:			
Fund	Dept	Job Costs	Base x 0.1315	Total	Total Allocation
AAA	ADS	Behavioral Health - Alcohol & Drug Services		0	0
AAA	APT	Airports Administration		0	0
AAA	ASR	Assessor	15,031	1,976	18,832
AAA	AWM	Agriculture/Weights & Measures	1,030	135	1,276
AAA	BDF	Board of Supervisors (all districts)	15,098	1,985	18,200
AAA	CBD	Clerk of the Board	2,433	320	3,013
AAA	CCM	County Museum	91,200	11,991	98,099
AAA	CCP	Regional Parks	541	71	670
AAA	CCS	California Children's Services		0	0
AAA	CTN	Trial Courts - State Ineligible Costs		0	0
AAA	DAT	District Attorney	29,432	3,870	36,455
AAA	DCS	HSS - Child Support Services		0	0
AAA	DOS	D.A. - Child Abduction		0	0
AAA	DPA	Human Services System	30,426	4,001	14,747
AAA	EDF	Economic Development Function		0	0
AAA	EMC	Emergency Medical Care Costs		0	0
AAA	FLP	Family Law Program		0	0
AAA	FMH	Facilities Management - Home Repair		0	0
AAA	FRN	Franchise Administration		0	0
AAA	GJY	Grand Jury	1,681	221	2,083
AAA	HCC	Health Care Costs		0	0
AAA	IDC	Indigent Defense		0	0
AAA	LIT	Litigation Proceeds and Uses		0	0
AAA	LNJ	Law and Justice Group		0	0
AAA	LUS	Land Use Services Department	14,307	1,881	17,720
AAA	MLH	Behavioral Health	48,812	6,418	24,336
AAA	OCH	HRD - Employee Health and Wellness		0	0
AAA	PBD	Public Defender	20,909	2,749	25,898
AAA	PGD	Public Guardian	7,241	952	8,660
AAA	PHL	Public Health	62,814	8,259	78,349
AAA	PRB	Probation	144,061	18,942	32,727
AAA	ROV	Registrar of Voters	2,520	331	3,121
AAA	SCL	School Claims		0	0
AAA	SHR	Sheriff	50,460	6,635	47,064
AAA	SVR	Surveyor		0	0
AAA	TRC	Trial Court Funding		0	0

**Facilities Management - Grounds AAA-FMG (2nd Allocation)**

			<b>Grounds Services</b>			
			Base:	Allocation:		
<b>Fund</b>	<b>Dept</b>		<b>Job Costs</b>	<b>Base x 0.1315</b>	<b>Total</b>	<b>Total Allocation</b>
AAA	TTC	Treasurer -Tax Collector	8,745	1,150	1,150	10,831
AAA	VAF	Veterans Affairs	481	63	63	596
<b>Other Operating Units</b>						
(various)	(various)	Brd-Gov'd Special Districts (summary)	5,860	771	771	5,194
(various)	(various)	Redevelopment Agency - RDA			0	0
(various)	(various)	Self-Gov'd Special Districts (summary)			0	0
(various)	RGP/RPR	EI Mirage Project			0	0
AAF	OOA	Aging and Adult Services			0	0
CJV	CIP	Capital Projects - All Funds	19,722	2,593	2,593	7,668
MPA	500	Mojave Desert AQMD (all funds)			0	0
NFY	870	S A N B A G (all funds)			0	0
NGJ	875	Inland Library System (all funds)			0	0
NHY	890	L A F C O	266	35	35	329
NIA	900	Law Library			0	0
PAB	RET	Board of Retirement - Admin			0	0
RFZ	097	Flood Control District (all zones)			0	0
RHH	498	IHSS Public Authority			0	0
RRC	903	Children & Families First Comm.			0	0
RSC	HPS	Headstart/Preschool Services			0	0
SAA	TRA	Transportation (all funds)	20,686	2,720	2,720	4,936
SAC	JOB	Jobs and Employment Services (all funds)			0	0
SAP	CLB	County Library	17,687	2,326	2,326	4,389
SAU	ECD	Economic & Comm. Dev. (all funds)			0	0
SFH	CAO	Disaster Recovery Fund			0	0
STD	905	Authority for the Handicapped			0	0
<b>All Other</b>						
(various)	(various)	All Other	246,282	32,382	32,382	294,936
<b>Totals</b>			<b>1,306,895</b>	<b>171,835</b>	<b>171,835</b>	<b>992,378</b>



# **FACILITIES MANAGEMENT - MAINTENANCE**

## **AAA FMD FMM**

### **STATEMENT OF FUNCTION**

The Maintenance Division of the Facilities Management Department is responsible for the general maintenance, heating, air conditioning, electrical, plumbing and painting of all County buildings, except those leased buildings for which maintenance is included in the lease. In addition, the Maintenance Division is responsible for the minor remodel and maintenance portion of the County capital improvement program.

### **DESCRIPTION OF COSTS**

The costs to be allocated include:

- Current Expenditures: Salaries and employee benefits, services and supplies (net of abatements and encumbered amounts), interest on lease/purchased equipment, interfund charges, and payments on prior-year encumbrances;

Effective in FY 2005-2006, the Facilities Management Department maintained its occupancy information at a department-wide level. Therefore, functions that use square footage information to allocate costs to each division within Facilities Management now allocate 100% of those costs to the administrative division, AAA-FMT. This includes space use allowances and the department's unbilled utility costs. These costs are then allocated to each division within the department through the Facilities Management – Administration allocation schedules located at Section 20.

Net Allocable Costs are allocated to all benefiting entities based on their portion of the total job costs. Maintenance job costs are charged to specific job numbers and then to the benefiting entities. Charges for buildings with multiple occupants are allocated based on square feet.

Revenues and reimbursements for services provided by Facilities Management - Maintenance are credited against the applicable entity's share of 1st Allocation costs.

## Facilities Management - Maintenance

## 1st Allocation

Details	Source Section	Amount
<b>COSTS</b>		
Current Expenditures	4	7,420,195
Equipment Use	5	5,937
<b>TOTAL ALLOCABLE</b>		<b>7,426,132</b>
<b>NET ALLOCABLE</b>		<b>7,426,132</b>

## Allocation to Function

Function	Actual Expenditures	Dist. of 1st Alloc. to Function 1.0008	Less: Unallocated Costs	Less: Program Reimbursement
Maintenance Services	7,420,195	7,426,132	0	273,109
<b>TOTALS</b>	<b>7,420,195</b>	<b>7,426,132</b>	<b>0</b>	<b>273,109</b>



**Facilities Management - Maintenance****2nd Allocation**

<b>Fund</b>	<b>Dept</b>	<b>Description</b>	<b>Amount</b>
AAA	ACR	Auditor/Controller - Recorder	32,592
AAA	ANE	Architecture & Engineering	0
AAA	CAO	County Administrative Office	7,907
AAA	CCL	County Counsel	0
AAA	FMC	Facilities Management - Custodial	0
AAA	FMG	Facilities Management - Grounds	0
AAA	FMM	Facilities Management - Maintenance	0
AAA	FMT/UTL	Facilities Management - Admin/Utilities	208,315
AAA	HRD/UNI	Human Resources	23,192
AAA	PSG	Public Services Group	16,840
AAA	PUR	Purchasing	32,413
AAA	RPR/RNT	Real Estate Services/Rent	0
AAA	SDD	IS - Systems Development	1,237
<b>TOTAL ALLOCABLE</b>			<b>322,496</b>

**Allocation to Function**

<b>Allowed 1st Allocation</b>	<b>Dist. of 2nd Alloc. to Function 0.0435</b>	<b>Allowed 2nd Allocation</b>	<b>Base Used In Allocating to Benefiting Budget Units</b>
7,153,023	322,496	322,496	Job Costs
<b>7,153,023</b>	<b>322,496</b>	<b>322,496</b>	

**Facilities Management - Maintenance AAA-FMM (1st Allocation)**

			Maintenance Services			
			Base:	Allocation:		
Fund	Dept		Job Costs	Base x 1.0732	Credits	Total
Central Support Service Units						
AAA	ACR	Auditor/Controller - Recorder	150,623	161,649	112,687	48,962
AAA	ANE	Architecture & Engineering	40,874	43,866	337	43,529
AAA	CAO	County Administrative Office	48,832	52,406	5,554	46,852
AAA	CCL	County Counsel	125,156	134,318	2,893	131,425
AAA	FMC	Facilities Management - Custodial				0
AAA	FMG	Facilities Management - Grounds				0
AAA	FMM	Facilities Management - Maintenance				0
AAA	HRD/UNI	Human Resources	51,037	54,774	24,600	30,174
AAA	PUR	Purchasing	12,894	13,838	28,693	(14,855)
AAA	RPR/RNT	Real Estate Services/Rent	3,759	4,034		4,034
AAA	SDD	IS - Systems Development	62,434	67,005	2,309	64,696
Administrative Groups						
AAA	FMT/UTL	Facilities Management - Admin/Utilities	330,417	354,605		354,605
AAA	PSG	Public Services Group	6,274	6,733		6,733
Operating Units						
Internal Service Funds						
IAG	PUR	Printing Services	23,199	24,897	16,448	8,449
IAJ	(various)	IS - Computer Operations	281,480	302,087	236,763	65,324
IAM	(various)	IS - Network Services	187,952	201,711	169,074	32,637
IAV	PUR	Central Stores	39,538	42,433	16,444	25,989
IAV	PUR	Mail Services	21,739	23,331	14,941	8,390
IBA	VHS	Fleet Mgmt - Motor Pool	2,628	2,821	308	2,513
IBP	RMG	HRD - Risk Management (all funds)	8,062	8,653	1,465	7,188
ICB	VHS	Fleet Mgmt - Garage/Warehouse	49,415	53,033	43,767	9,266
IRM	ACR	ACR-Records Management	13,002	13,953		13,953
Enterprise Funds						
EAA	SWM	Solid Waste Management (all funds)	39,088	41,949	24,879	17,070
EAD	MCR	Arrowhead Regional Medical Center (all funds)	893	958		958
General Fund Operating Units						

**Facilities Management - Maintenance AAA-FMM (1st Allocation)**

		Maintenance Services			
		Base:	Allocation:		
Fund	Dept	Job Costs	Base x 1.0732	Credits	Total
AAA	ADS	Behavioral Health - Alcohol & Drug Services	84	90	90
AAA	APT	Airports Administration	1,693	1,817	1,817
AAA	ASR	Assessor	33,789	36,262	4,715
AAA	AWM	Agriculture/Weights & Measures	37,954	40,732	9,994
AAA	BDF	Board of Supervisors (all districts)	128,975	138,417	16,984
AAA	CBD	Clerk of the Board	19,884	21,340	883
AAA	CCM	County Museum	38,698	41,531	6,202
AAA	CCP	Regional Parks	6,359	6,824	258
AAA	CCS	California Children's Services			0
AAA	CTN	Trial Courts - State Ineligible Costs	123,832	132,897	119,734
AAA	DAT	District Attorney	171,482	184,035	57,760
AAA	DCS	HSS - Child Support Services	2,481	2,662	2,481
AAA	DOS	D.A. - Child Abduction			0
AAA	DPA	Human Services System	32,359	34,727	5,680
AAA	EDF	Economic Development Function	154	165	154
AAA	EMC	Emergency Medical Care Costs			0
AAA	FLP	Family Law Program			0
AAA	FMH	Facilities Management - Home Repair			0
AAA	FRN	Franchise Administration			0
AAA	GJY	Grand Jury	2,497	2,680	243
AAA	HCC	Health Care Costs			0
AAA	IDC	Indigent Defense			0
AAA	LIT	Litigation Proceeds and Uses			0
AAA	LNJ	Law and Justice Group			0
AAA	LUS	Land Use Services Department	113,009	121,281	1,588
AAA	MLH	Behavioral Health	48,329	51,867	43,489
AAA	OCH	HRD - Employee Health and Wellness			0
AAA	PBD	Public Defender	134,673	144,532	88,166
AAA	PGD	Public Guardian	7,881	8,458	341
AAA	PHL	Public Health	217,314	233,223	82,241
AAA	PRB	Probation	1,076,196	1,154,980	378,666
AAA	ROV	Registrar of Voters	18,542	19,899	2,293
AAA	SCL	School Claims	7,903	8,482	
AAA	SHR	Sheriff	1,097,694	1,178,051	199,426
AAA	SVR	Surveyor	10,268	11,020	5,845
AAA	TRC	Trial Court Funding			0

## Facilities Management - Maintenance AAA-FMM (1st Allocation)

			Maintenance Services			
			Base:	Allocation:		
Fund	Dept		Job Costs	Base x 1.0732	Credits	Total
AAA	TTC	Treasurer -Tax Collector	44,068	47,294	19,726	27,568
AAA	VAF	Veterans Affairs	4,667	5,009	45	4,964
<b>Other Operating Units</b>						
(various)	(various)	Brd-Gov'd Special Districts (summary)	65,538	70,336	30,892	39,444
(various)	(various)	Redevelopment Agency - RDA	7,533	8,084	9,542	(1,458)
(various)	(various)	Self-Gov'd Special Districts (summary)				0
(various)	RGP/RPR	EI Mirage Project				0
AAF	OOA	Aging and Adult Services				0
CJV	CIP	Capital Projects - All Funds	759,454	815,050	759,714	55,336
MPA	500	Mojave Desert AQMD (all funds)				0
NFY	870	S A N B A G (all funds)	177	189	177	12
NGJ	875	Inland Library System (all funds)				0
NHY	890	L A F C O	2,134	2,290	43	2,247
NIA	900	Law Library				0
PAB	RET	Board of Retirement - Admin	407	437	407	30
RFZ	097	Flood Control District (all zones)	19,981	21,444	5,063	16,381
RHH	498	IHSS Public Authority				0
RRC	903	Children & Families First Comm.				0
RSC	HPS	Headstart/Preschool Services	2,671	2,866	454	2,412
SAA	TRA	Transportation (all funds)	91,391	98,081	69,301	28,780
SAC	JOB	Jobs and Employment Services (all funds)	936	1,004	935	69
SAP	CLB	County Library	11,993	12,871	5,478	7,393
SAU	ECD	Economic & Comm. Dev. (all funds)	865	928	865	63
SFH	CAO	Disaster Recovery Fund				0
STD	905	Authority for the Handicapped				0
<b>All Other</b>						
(various)	(various)	All Other	821,943	882,113	56,931	825,182
<b>Totals</b>			<b>6,665,104</b>	<b>7,153,023</b>	<b>2,687,878</b>	<b>4,465,145</b>

**Facilities Management - Maintenance AAA-FMM (2nd Allocation)**

		Maintenance Services				
		Base:	Allocation:			
Fund	Dept	Job Costs	Base x 0.0553	Total	Total Allocation	
Central Support Service Units						
AAA	ACR			0	48,962	
AAA	ANE			0	43,529	
AAA	CAO			0	46,852	
AAA	CCL			0	131,425	
AAA	FMC			0	0	
AAA	FMG			0	0	
AAA	FMM			0	0	
AAA	HRD/UNI			0	30,174	
AAA	PUR			0	(14,855)	
AAA	RPR/RNT			0	4,034	
AAA	SDD			0	64,696	
Administrative Groups						
AAA	FMT/UTL			0	354,605	
AAA	PSG			0	6,733	
Operating Units						
Internal Service Funds						
IAG	PUR	Printing Services	23,199	1,283	1,283	9,732
IAJ	(various)	IS - Computer Operations	281,480	15,563	15,563	80,887
IAM	(various)	IS - Network Services	187,952	10,392	10,392	43,029
IAV	PUR	Central Stores	39,538	2,186	2,186	28,175
IAY	PUR	Mail Services	21,739	1,202	1,202	9,592
IBA	VHS	Fleet Mgmt - Motor Pool	2,628	145	145	2,658
IBP	RMG	HRD - Risk Management (all funds)	8,062	446	446	7,633
ICB	VHS	Fleet Mgmt - Garage/Warehouse	49,415	2,732	2,732	11,998
IRM	ACR	ACR-Records Management	13,002	719	719	14,672
Enterprise Funds						
EAA	SWM	Solid Waste Management (all funds)	39,088	2,161	2,161	19,231
EAD	MCR	Arrowhead Regional Medical Center (all funds)	893	49	49	1,007
General Fund Operating Units						

**Facilities Management - Maintenance AAA-FMM (2nd Allocation)**

		<b>Maintenance Services</b>			
		Base:	Allocation:		
<b>Fund</b>	<b>Dept</b>	<b>Job Costs</b>	<b>Base x 0.0553</b>	<b>Total</b>	<b>Total Allocation</b>
AAA	ADS	Behavioral Health - Alcohol & Drug Services	84	5	94
AAA	APT	Airports Administration	1,693	94	1,911
AAA	ASR	Assessor	33,789	1,868	33,416
AAA	AWM	Agriculture/Weights & Measures	37,954	2,098	32,837
AAA	BDF	Board of Supervisors (all districts)	128,975	7,131	128,564
AAA	CBD	Clerk of the Board	19,884	1,099	21,556
AAA	CCM	County Museum	38,698	2,140	37,469
AAA	CCP	Regional Parks	6,359	352	6,918
AAA	CCS	California Children's Services		0	0
AAA	CTN	Trial Courts - State Ineligible Costs	123,832	6,847	20,010
AAA	DAT	District Attorney	171,482	9,481	135,756
AAA	DCS	HSS - Child Support Services	2,481	137	318
AAA	DOS	D.A. - Child Abduction		0	0
AAA	DPA	Human Services System	32,359	1,789	30,836
AAA	EDF	Economic Development Function	154	9	20
AAA	EMC	Emergency Medical Care Costs		0	0
AAA	FLP	Family Law Program		0	0
AAA	FMH	Facilities Management - Home Repair		0	0
AAA	FRN	Franchise Administration		0	0
AAA	GJY	Grand Jury	2,497	138	2,575
AAA	HCC	Health Care Costs		0	0
AAA	IDC	Indigent Defense		0	0
AAA	LIT	Litigation Proceeds and Uses		0	0
AAA	LNJ	Law and Justice Group		0	0
AAA	LUS	Land Use Services Department	113,009	6,248	125,941
AAA	MLH	Behavioral Health	48,329	2,672	11,050
AAA	OCH	HRD - Employee Health and Wellness		0	0
AAA	PBD	Public Defender	134,673	7,446	63,812
AAA	PGD	Public Guardian	7,881	436	8,553
AAA	PHL	Public Health	217,314	12,015	162,997
AAA	PRB	Probation	1,076,196	59,503	835,818
AAA	ROV	Registrar of Voters	18,542	1,025	18,632
AAA	SCL	School Claims	7,903	437	8,919
AAA	SHR	Sheriff	1,097,694	60,692	1,039,317
AAA	SVR	Surveyor	10,268	568	5,742
AAA	TRC	Trial Court Funding		0	0

## Facilities Management - Maintenance AAA-FMM (2nd Allocation)

			Maintenance Services			
			Base:	Allocation:		
Fund	Dept		Job Costs	Base x 0.0553	Total	Total Allocation
AAA	TTC	Treasurer -Tax Collector	44,068	2,437	2,437	30,005
AAA	VAF	Veterans Affairs	4,667	258	258	5,222
<b>Other Operating Units</b>						
(various)	(various)	Brd-Gov'd Special Districts (summary)	65,538	3,624	3,624	43,068
(various)	(various)	Redevelopment Agency - RDA	7,533	416	416	(1,041)
(various)	(various)	Self-Gov'd Special Districts (summary)			0	0
(various)	RGP/RPR	El Mirage Project			0	0
AAF	OOA	Aging and Adult Services			0	0
CJV	CIP	Capital Projects - All Funds	759,454	41,990	41,990	97,326
MPA	500	Mojave Desert AQMD (all funds)			0	0
NFY	870	S A N B A G (all funds)	177	10	10	22
NGJ	875	Inland Library System (all funds)			0	0
NHY	890	L A F C O	2,134	118	118	2,365
NIA	900	Law Library			0	0
PAB	RET	Board of Retirement - Admin	407	23	23	52
RFZ	097	Flood Control District (all zones)	19,981	1,105	1,105	17,485
RHH	498	IHSS Public Authority			0	0
RRC	903	Children & Families First Comm.			0	0
RSC	HPS	Headstart/Preschool Services	2,671	148	148	2,560
SAA	TRA	Transportation (all funds)	91,391	5,053	5,053	33,833
SAC	JOB	Jobs and Employment Services (all funds)	936	52	52	121
SAP	CLB	County Library	11,993	663	663	8,056
SAU	ECD	Economic & Comm. Dev. (all funds)	865	48	48	111
SFH	CAO	Disaster Recovery Fund			0	0
STD	905	Authority for the Handicapped			0	0
<b>All Other</b>						
(various)	(various)	All Other	821,943	45,445	45,445	870,627
<b>Totals</b>			<b>5,832,804</b>	<b>322,496</b>	<b>322,496</b>	<b>4,787,642</b>





# **HUMAN RESOURCES**

## **AAA HRD/UNI**

### **STATEMENT OF FUNCTION**

The Human Resources Department provides staff personnel to assist departments in acquiring, developing, and maintaining effective work forces. It maintains County employee records, salary and job classifications, personnel management, and employee recruitment. It also administers the Employee Health and Wellness program, the Employee Benefits program, the unemployment claims, and the County's Risk Management Division.

Human Resources' Civil Service Commission regulates the employee appeals process, makes final decisions on employee disciplinary actions and grievances, and investigates personnel operations and conditions of employment.

The Employee Relations Panel reviews matters concerning employee-employer relationships which include employee representation in elections, appeals on position classifications, investigation of grievances and unfair labor practices, and other special investigations.

### **DESCRIPTION OF COSTS**

The costs to be allocated include:

- (1) Current Expenditures: Salaries and employee benefits, services and supplies (net of abatements and encumbered amounts), interest on lease/purchased equipment, interfund charges, and payments on prior-year encumbrances;
- (2) Equipment Use Allowance: 6.67% of the acquisition cost of capitalized equipment;
- (3) Space Use Allowance: 2% of building acquisition costs; and
- (4) Unbilled Utilities Costs.

The Net Allocable Costs have been distributed among all functions based on actual costs, and allocated to all benefiting entities as follows:

- Personnel Services - total number of employees subject to these services;
- Employee Benefits - total number of employees covered;
- Unemployment Insurance costs - total costs of unemployment claims;
- Civil Service Commission - total number of employees covered.

Revenues and reimbursements for services provided by Human Resources are credited against the applicable entity's share of 1st Allocation costs.

## Human Resources

## 1st Allocation

Details	Source Section	Amount
<b>COSTS</b>		
Current Expenditures	4	15,742,631
Equipment Use	5	1,499
Space Use	7	32,135
Utilities	8	71,682
<b>TOTAL ALLOCABLE</b>		<b>15,847,947</b>
<b>NET ALLOCABLE</b>		<b>15,847,947</b>

## Allocation to Function

Function	Actual Expenditures	Dist. of 1st Alloc. to Function 1.0067	Less: Unallocated Costs	Less: Program Reimbursement
Personnel Services	6,142,281	6,183,464	0	338,850
Employee Benefits	5,548,862	5,586,066	0	4,381,757
Unemployment Insurance	3,435,077	3,458,108	0	0
Civil Service Commission	119,182	119,982	0	0
Commuter Services	462,228	465,327	465,327	0
HRD Admin. Support - RMG/OCH	35,000	35,000	0	0
<b>TOTALS</b>	<b>15,742,631</b>	<b>15,847,947</b>	<b>465,327</b>	<b>4,720,607</b>

## Human Resources

## 2nd Allocation

Fund	Dept	Description	Amount
AAA	ACR	Auditor/Controller - Recorder	65,486
AAA	ANE	Architecture & Engineering	0
AAA	CAO	County Administrative Office	16,867
AAA	CCL	County Counsel	231,942
AAA	FMC	Facilities Management - Custodial	39,315
AAA	FMG	Facilities Management - Grounds	3,432
AAA	FMM	Facilities Management - Maintenance	30,174
AAA	FMT/UTL	Facilities Management - Admin/Utilities	988
AAA	HRD/UNI	Human Resources	52,752
AAA	PSG	Public Services Group	0
AAA	PUR	Purchasing	5,690
AAA	RPR/RNT	Real Estate Services/Rent	0
AAA	SDD	IS - Systems Development	481,987
<b>TOTAL ALLOCABLE</b>			<b>928,632</b>

## Allocation to Function

Allowed 1st Allocation	Dist. of 2nd Alloc. to Function 0.0591	Allowed 2nd Allocation	Base Used In Allocating to Benefiting Budget Units
5,844,614	363,130	363,130	No. of Emps. Served
1,204,309	328,048	328,048	No. of Emps. Covered
3,458,108	203,081	203,081	UI Costs
119,982	7,046	7,046	No. of CSC-covered emps.
0	27,327	0	Not Allocated
35,000	0	0	Not Allocated
<b>10,662,012</b>	<b>928,632</b>	<b>901,305</b>	

## Human Resources AAA-HRD/UNI (1st Allocation)

Fund	Dept		Civil Service Comm		Employee Benefits	
			Base:	Allocation:	Base:	Allocation:
			No. of CSC- covered emps.	Base x 7.9436	No. of Emps. Covered	Base x 72.1390
Central Support Service Units						
AAA	ACR	Auditor/Controller - Recorder	189	1,500	189	13,618
AAA	ANE	Architecture & Engineering	21	164	21	1,493
AAA	CAO	County Administrative Office	13	107	13	968
AAA	CCL	County Counsel	63	497	63	4,511
AAA	FMC	Facilities Management - Custodial	51	404	51	3,668
AAA	FMG	Facilities Management - Grounds	21	168	21	1,523
AAA	FMM	Facilities Management - Maintenance	54	427	54	3,879
AAA	HRD/UNI	Human Resources	115	910	115	8,265
AAA	PUR	Purchasing	14	112	14	1,018
AAA	RPR/RNT	Real Estate Services/Rent	21	166	21	1,507
AAA	SDD	IS - Systems Development	92	734	92	6,670
Administrative Groups						
AAA	FMT/UTL	Facilities Management - Admin/Utilities	5	41	5	372
AAA	PSG	Public Services Group	9	73	9	663
Operating Units						
Internal Service Funds						
IAG	PUR	Printing Services	14	115	14	1,046
IAJ	(various)	IS - Computer Operations	110	884	110	8,024
IAM	(various)	IS - Network Services	79	622	79	5,649
IAV	PUR	Central Stores	9	68	9	619
IAY	PUR	Mail Services	30	240	30	2,184
IBA	VHS	Fleet Mgmt - Motor Pool	4	30	4	272
IBP	RMG	HRD - Risk Management (all funds)	67	530	67	4,814
ICB	VHS	Fleet Mgmt - Garage/Warehouse	93	742	93	6,737
IRM	ACR	ACR-Records Management	1	8	1	72
Enterprise Funds						
EAA	SWM	Solid Waste Management (all funds)	71	564	71	5,125
EAD	MCR	Arrowhead Regional Medical Center (all funds)	1,960	15,571	1,960	141,409
General Fund Operating Units						

## Human Resources AAA-HRD/UNI (1st Allocation)

Personnel Svcs		Unemployment Ins		Credits	Total
Base:	Allocation:	Base:	Allocation:		
No. of Emps. Served	Base x 327.3898	UI Costs	Base x 1.1993		
194	63,526	9,156	10,981		89,624
23	7,417				9,074
15	4,860				5,935
67	21,809	12,743	15,283		42,100
52	16,911				20,983
22	7,165				8,856
55	17,969	765	917		23,192
117	38,330	4,375	5,247		52,752
14	4,621	6,750	8,095		13,847
21	6,913				8,585
92	30,271	5,017	6,017	35,069	8,623
5	1,687	8,042	9,645		11,745
9	3,009				3,746
14	4,747				5,908
112	37,184	4,464	5,354	42,775	8,670
83	26,947	860	1,031	69,156	(34,907)
9	2,808				3,495
30	9,910	126	151		12,485
4	1,234				1,536
67	21,935			15,200	12,079
93	30,573	16,420	19,693		57,744
1	327				407
73	23,988	1,881	2,256		31,932
2,802	917,233	214,696	257,486	136,300	1,195,399

## Human Resources AAA-HRD/UNI (1st Allocation)

Fund	Dept		Civil Service Comm		Employee Benefits	
			Base:	Allocation:	Base:	Allocation:
			No. of CSC- covered emps.	Base x 7.9436	No. of Emps. Covered	Base x 72.1390
AAA	ADS	Behavioral Health - Alcohol & Drug Services	66	522	66	4,745
AAA	APT	Airports Administration	27	214	27	1,942
AAA	ASR	Assessor	197	1,564	197	14,203
AAA	AWM	Agriculture/Weights & Measures	62	493	62	4,478
AAA	BDF	Board of Supervisors (all districts)	22	176	22	1,598
AAA	CBD	Clerk of the Board	14	112	14	1,018
AAA	CCM	County Museum	43	337	43	3,058
AAA	CCP	Regional Parks	62	496	62	4,500
AAA	CCS	California Children's Services	149	1,183	149	10,746
AAA	CTN	Trial Courts - State Ineligible Costs				
AAA	DAT	District Attorney	456	3,621	456	32,881
AAA	DCS	HSS - Child Support Services	475	3,772	475	34,255
AAA	DOS	D.A. - Child Abduction	6	46	6	413
AAA	DPA	Human Services System	3,414	27,119	3,414	246,280
AAA	EDF	Economic Development Function	27	218	27	1,981
AAA	EMC	Emergency Medical Care Costs				
AAA	FLP	Family Law Program				
AAA	FMH	Facilities Management - Home Repair	8	64	8	580
AAA	FRN	Franchise Administration	2	17	2	158
AAA	GJY	Grand Jury				
AAA	HCC	Health Care Costs	4	31	4	277
AAA	IDC	Indigent Defense				
AAA	LIT	Litigation Proceeds and Uses				
AAA	LNJ	Law and Justice Group	1	8	1	72
AAA	LUS	Land Use Services Department	176	1,402	176	12,730
AAA	MLH	Behavioral Health	503	3,996	503	36,291
AAA	OCH	HRD - Employee Health and Wellness	10	83	10	755
AAA	PBD	Public Defender	191	1,519	191	13,792
AAA	PGD	Public Guardian	26	203	26	1,848
AAA	PHL	Public Health	809	6,423	809	58,327
AAA	PRB	Probation	1,044	8,286	1,044	75,246
AAA	ROV	Registrar of Voters	27	213	27	1,937
AAA	SCL	School Claims				
AAA	SHR	Sheriff	2,912	23,135	2,912	210,096
AAA	SVR	Surveyor	33	262	33	2,378
AAA	TRC	Trial Court Funding				

## Human Resources AAA-HRD/UNI (1st Allocation)

Personnel Svcs		Unemployment Ins		Credits	Total
Base:	Allocation:	Base:	Allocation:		
No. of Emps. Served	Base x 327.3898	UI Costs	Base x 1.1993		
69	22,514	11,636	13,955		41,736
27	8,814	1,307	1,567		12,538
202	66,145	25,661	30,775		112,688
62	20,323				25,295
62	20,298				22,072
15	4,835	1,822	2,185		8,151
61	19,845				23,239
155	50,670	19,721	23,652		79,317
149	48,768	1,939	2,325		63,023
					0
460	150,410	10,581	12,690		199,603
517	169,286	79,494	95,338	130,300	172,350
6	1,876				2,335
3,660	1,198,285	469,767	563,394	486,623	1,548,455
29	9,419				11,618
					0
					0
8	2,682				3,326
2	718				893
					0
4	1,259				1,567
					0
					0
1	327				407
178	58,364	40,746	48,867		121,362
544	178,150	15,185	18,211	128,600	108,050
13	4,407				5,245
194	63,363	8,294	9,947		88,621
26	8,386	4,811	5,770		16,207
868	284,288	38,000	45,574		394,611
1,092	357,459	34,335	41,178	126,300	355,870
33	10,854	23,226	27,855		40,859
					0
3,393	1,111,035	72,818	87,331	238,200	1,193,397
37	12,076				14,715
					0

## Human Resources AAA-HRD/UNI (1st Allocation)

Fund	Dept		Civil Service Comm		Employee Benefits	
			Base:	Allocation:	Base:	Allocation:
			No. of CSC- covered emps.	Base x 7.9436	No. of Emps. Covered	Base x 72.1390
AAA	TTC	Treasurer -Tax Collector	146	1,159	146	10,527
AAA	VAF	Veterans Affairs	17	138	17	1,251
<b>Other Operating Units</b>						
(various)	(various)	Brd-Gov'd Special Districts (summary)			617	44,510
(various)	(various)	Redevelopment Agency - RDA				
(various)	(various)	Self-Gov'd Special Districts (summary)				
(various)	RGP/RPR	El Mirage Project				
AAF	OOA	Aging and Adult Services	49	387	49	3,518
CJV	CIP	Capital Projects - All Funds				
MPA	500	Mojave Desert AQMD (all funds)				
NFY	870	S A N B A G (all funds)			30	2,186
NGJ	875	Inland Library System (all funds)			4	294
NHY	890	L A F C O			5	355
NIA	900	Law Library				
PAB	RET	Board of Retirement - Admin	40	319	40	2,899
RFZ	097	Flood Control District (all zones)	152	1,207	152	10,957
RHH	498	IHSS Public Authority				
RRC	903	Children & Families First Comm.			1	43
RSC	HPS	Headstart/Preschool Services	87	691	87	6,279
SAA	TRA	Transportation (all funds)	309	2,451	309	22,258
SAC	JOB	Jobs and Employment Services (all funds)	89	707	89	6,423
SAP	CLB	County Library	296	2,355	296	21,384
SAU	ECD	Economic & Comm. Dev. (all funds)	47	376	47	3,416
SFH	CAO	Disaster Recovery Fund				
STD	905	Authority for the Handicapped				
<b>All Other</b>						
(various)	(various)	All Other			933	67,317
<b>Totals</b>			<b>15,104</b>	<b>119,982</b>	<b>16,694</b>	<b>1,204,309</b>



**Human Resources AAA-HRD/UNI (1st Allocation)**

<b>Personnel Svcs</b>		<b>Unemployment Ins</b>		<b>Credits</b>	<b>Total</b>
Base:	Allocation:	Base:	Allocation:		
No. of Emps. Served	Base x 327.3898	UI Costs	Base x 1.1993		
150	49,222	13,064	15,668		76,575
17	5,679				7,068
		7,748	9,292	3,200	50,602
					0
					0
					0
143	46,741	531	637		51,284
					0
					0
					2,186
					294
					355
					0
42	13,813	6,934	8,316		25,348
168	54,926	695	834	124,900	(56,977)
				10,000	(10,000)
		31,024	37,207		37,251
626	205,085	1,444,145	1,731,972	81,100	1,862,927
360	117,873	72,555	87,016		229,597
121	39,602	92,650	111,116		157,848
334	109,462	10,555	12,659		145,859
49	15,979	5,275	6,326		26,097
					0
					0
		53,610	64,295	4,595	127,017
<b>17,851</b>	<b>5,844,614</b>	<b>2,883,424</b>	<b>3,458,108</b>	<b>1,632,318</b>	<b>8,994,694</b>

**Human Resources AAA-HRD/UNI (2nd Allocation)**

Fund	Dept		Civil Service Comm		Employee Benefits	
			Base:	Allocation:	Base:	Allocation:
			No. of CSC- covered emps.	Base x 0.4881	No. of Emps. Covered	Base x 20.4687
<b>Central Support Service Units</b>						
AAA	ACR	Auditor/Controller - Recorder				
AAA	ANE	Architecture & Engineering				
AAA	CAO	County Administrative Office				
AAA	CCL	County Counsel				
AAA	FMC	Facilities Management - Custodial				
AAA	FMG	Facilities Management - Grounds				
AAA	FMM	Facilities Management - Maintenance				
AAA	HRD/UNI	Human Resources				
AAA	PUR	Purchasing				
AAA	RPR/RNT	Real Estate Services/Rent				
AAA	SDD	IS - Systems Development				
<b>Administrative Groups</b>						
AAA	FMT/UTL	Facilities Management - Admin/Utilities				
AAA	PSG	Public Services Group				
<b>Operating Units</b>						
<b>Internal Service Funds</b>						
IAG	PUR	Printing Services	14	7	14	297
IAJ	(various)	IS - Computer Operations	110	54	110	2,277
IAM	(various)	IS - Network Services	79	38	79	1,603
IAV	PUR	Central Stores	9	4	9	176
IAY	PUR	Mail Services	30	15	30	620
IBA	VHS	Fleet Mgmt - Motor Pool	4	2	4	77
IBP	RMG	HRD - Risk Management (all funds)	67	33	67	1,366
ICB	VHS	Fleet Mgmt - Garage/Warehouse	93	46	93	1,911
IRM	ACR	ACR-Records Management	1		1	20
<b>Enterprise Funds</b>						
EAA	SWM	Solid Waste Management (all funds)	71	35	71	1,454
EAD	MCR	Arrowhead Regional Medical Center (all funds)	1,960	957	1,960	40,123

**General Fund Operating Units**

## Human Resources AAA-HRD/UNI (2nd Allocation)

Personnel Svcs		Unemployment Ins		Total	Total Allocation
Base:	Allocation:	Base:	Allocation:		
No. of Emps. Served	Base x 21.1535	UI Costs	Base x 0.0716		
				0	89,624
				0	9,074
				0	5,935
				0	42,100
				0	20,983
				0	8,856
				0	23,192
				0	52,752
				0	13,847
				0	8,585
				0	8,623
				0	11,745
				0	3,746
14	307			611	6,519
112	2,403	4,464	320	5,053	13,723
83	1,741	860	62	3,444	(31,463)
9	181			361	3,856
30	640	126	9	1,284	13,769
4	80			159	1,695
67	1,417			2,816	14,895
93	1,975	16,420	1,176	5,108	62,852
1	21			42	450
73	1,550	1,881	135	3,173	35,106
2,802	59,265	214,696	15,371	115,716	1,311,115

## Human Resources AAA-HRD/UNI (2nd Allocation)

Fund	Dept		Civil Service Comm		Employee Benefits	
			Base:	Allocation:	Base:	Allocation:
			No. of CSC- covered emps.	Base x 0.4881	No. of Emps. Covered	Base x 20.4687
AAA	ADS	Behavioral Health - Alcohol & Drug Services	66	32	66	1,346
AAA	APT	Airports Administration	27	13	27	551
AAA	ASR	Assessor	197	96	197	4,030
AAA	AWM	Agriculture/Weights & Measures	62	30	62	1,271
AAA	BDF	Board of Supervisors (all districts)	22	11	22	453
AAA	CBD	Clerk of the Board	14	7	14	289
AAA	CCM	County Museum	43	21	43	868
AAA	CCP	Regional Parks	62	30	62	1,277
AAA	CCS	California Children's Services	149	73	149	3,049
AAA	CTN	Trial Courts - State Ineligible Costs				
AAA	DAT	District Attorney	456	222	456	9,330
AAA	DCS	HSS - Child Support Services	475	232	475	9,720
AAA	DOS	D.A. - Child Abduction	6	3	6	117
AAA	DPA	Human Services System	3,414	1,666	3,414	69,880
AAA	EDF	Economic Development Function	27	13	27	562
AAA	EMC	Emergency Medical Care Costs				
AAA	FLP	Family Law Program				
AAA	FMH	Facilities Management - Home Repair	8	4	8	165
AAA	FRN	Franchise Administration	2	1	2	45
AAA	GJY	Grand Jury				
AAA	HCC	Health Care Costs	4	2	4	79
AAA	IDC	Indigent Defense				
AAA	LIT	Litigation Proceeds and Uses				
AAA	LNJ	Law and Justice Group	1		1	20
AAA	LUS	Land Use Services Department	176	86	176	3,612
AAA	MLH	Behavioral Health	503	246	503	10,297
AAA	OCH	HRD - Employee Health and Wellness	10	5	10	214
AAA	PBD	Public Defender	191	93	191	3,913
AAA	PGD	Public Guardian	26	13	26	524
AAA	PHL	Public Health	809	395	809	16,550
AAA	PRB	Probation	1,044	509	1,044	21,350
AAA	ROV	Registrar of Voters	27	13	27	550
AAA	SCL	School Claims				
AAA	SHR	Sheriff	2,912	1,421	2,912	59,613
AAA	SVR	Surveyor	33	16	33	675
AAA	TRC	Trial Court Funding				

## Human Resources AAA-HRD/UNI (2nd Allocation)

Personnel Svcs		Unemployment Ins		Total	Total Allocation
Base:	Allocation:	Base:	Allocation:		
No. of Emps. Served	Base x 21.1535	UI Costs	Base x 0.0716		
69	1,455	11,636	833	3,666	45,403
27	570	1,307	94	1,227	13,765
202	4,274	25,661	1,837	10,237	122,925
62	1,313			2,614	27,909
62	1,312			1,776	23,848
15	312	1,822	130	739	8,890
61	1,282			2,170	25,410
155	3,274	19,721	1,412	5,993	85,310
149	3,151	1,939	139	6,412	69,435
				0	0
460	9,718	10,581	758	20,028	219,631
517	10,938	79,494	5,691	26,581	198,931
6	121			241	2,576
3,660	77,424	469,767	33,632	182,602	1,731,057
29	609			1,184	12,802
				0	0
				0	0
8	173			342	3,668
2	46			92	986
				0	0
4	81			162	1,729
				0	0
				0	0
1	21			42	450
178	3,771	40,746	2,917	10,386	131,748
544	11,511	15,185	1,087	23,141	131,190
13	285			504	5,749
194	4,094	8,294	594	8,695	97,315
26	542	4,811	344	1,423	17,631
868	18,369	38,000	2,721	38,033	432,645
1,092	23,096	34,335	2,458	47,414	403,284
33	701	23,226	1,663	2,927	43,786
				0	0
3,393	71,787	72,818	5,213	138,034	1,331,432
37	780			1,471	16,186
				0	0

## Human Resources AAA-HRD/UNI (2nd Allocation)

Fund	Dept		Civil Service Comm		Employee Benefits	
			Base:	Allocation:	Base:	Allocation:
			No. of CSC- covered emps.	Base x 0.4881	No. of Emps. Covered	Base x 20.4687
AAA	TTC	Treasurer -Tax Collector	146	71	146	2,987
AAA	VAF	Veterans Affairs	17	8	17	355
<b>Other Operating Units</b>						
(various)	(various)	Brd-Gov'd Special Districts (summary)			617	12,629
(various)	(various)	Redevelopment Agency - RDA				
(various)	(various)	Self-Gov'd Special Districts (summary)				
(various)	RGP/RPR	EI Mirage Project				
AAF	OOA	Aging and Adult Services	49	24	49	998
CJV	CIP	Capital Projects - All Funds				
MPA	500	Mojave Desert AQMD (all funds)				
NFY	870	S A N B A G (all funds)			30	620
NGJ	875	Inland Library System (all funds)			4	83
NHY	890	L A F C O			5	101
NIA	900	Law Library				
PAB	RET	Board of Retirement - Admin	40	20	40	823
RFZ	097	Flood Control District (all zones)	152	74	152	3,109
RHH	498	IHSS Public Authority				
RRC	903	Children & Families First Comm.			1	12
RSC	HPS	Headstart/Preschool Services	87	42	87	1,782
SAA	TRA	Transportation (all funds)	309	151	309	6,315
SAC	JOB	Jobs and Employment Services (all funds)	89	43	89	1,823
SAP	CLB	County Library	296	145	296	6,067
SAU	ECD	Economic & Comm. Dev. (all funds)	47	23	47	969
SFH	CAO	Disaster Recovery Fund				
STD	905	Authority for the Handicapped				
<b>All Other</b>						
(various)	(various)	All Other			933	19,100
<b>Totals</b>			<b>14,436</b>	<b>7,046</b>	<b>16,026</b>	<b>328,048</b>

## Human Resources AAA-HRD/UNI (2nd Allocation)

Personnel Svcs		Unemployment Ins		Total	Total Allocation
Base:	Allocation:	Base:	Allocation:		
No. of Emps. Served	Base x 21.1535	UI Costs	Base x 0.0716		
150	3,180	13,064	935	7,174	83,749
17	367			730	7,799
		7,748	555	13,184	63,786
				0	0
				0	0
				0	0
143	3,020	531	38	4,080	55,364
				0	0
				0	0
				620	2,807
				83	378
				101	456
				0	0
42	893	6,934	496	2,231	27,579
168	3,549	695	50	6,782	(50,196)
				0	(10,000)
		31,024	2,221	2,233	39,484
626	13,251	1,444,145	103,392	118,467	1,981,394
360	7,616	72,555	5,194	19,277	248,874
121	2,559	92,650	6,633	11,058	168,906
334	7,073	10,555	756	14,040	159,899
49	1,032	5,275	378	2,402	28,499
				0	0
				0	0
		53,610	3,838	22,939	149,955
17,165	363,130	2,836,576	203,081	901,305	9,895,999





# **PURCHASING AGENT**

## **AAA PUR**

### **STATEMENT OF FUNCTION**

The Purchasing Agent serves as a central acquisition point for equipment, services, and supplies required by all County departments and Board-governed special districts. Additionally, this department is responsible for the storage, redistribution, and disposal of surplus equipment and supplies.

### **DESCRIPTION OF COSTS**

The costs to be allocated include:

- (1) Current Expenditures: Salaries and employee benefits, services and supplies (net of abatements and encumbered amounts), interest on lease/purchased equipment, interfund charges, and payments on prior-year encumbrances;
- (2) Equipment Use Allowance: 6.67% of the acquisition cost of capitalized equipment;
- (3) Space Use Allowance: 2% of building acquisition costs; and
- (4) Unbilled Utilities Costs.

Miscellaneous revenue is then deducted from these costs to determine the 1st Allocation Net Allocable.

Net Allocable Costs are allocated to all benefiting entities based on the total number of purchase requisitions and resultant purchase orders processed for each entity.

Revenues and reimbursements for services provided by the Purchasing Agent are credited against the applicable entity's share of allocable costs.

**Purchasing****1st Allocation**

<b>Details</b>	<b>Source Section</b>	<b>Amount</b>
<b>COSTS</b>		
Current Expenditures	4	1,311,012
Equipment Use	5	4,360
Space Use	7	6,490
Utilities	8	27,099
<b>TOTAL ALLOCABLE</b>		<b>1,348,961</b>
<b>REVENUE</b>		
Miscellaneous Revenue		183,665
		<b>183,665</b>
<b>NET ALLOCABLE</b>		<b>1,165,296</b>

**Allocation to Function**

<b>Function</b>	<b>Actual Expenditures</b>	<b>Dist. of 1st Alloc. to Function 0.8889</b>	<b>Less: Unallocated Costs</b>	<b>Less: Program Reimbursement</b>
Purchasing Services	1,311,012	1,165,296	0	1,182
<b>TOTALS</b>	<b>1,311,012</b>	<b>1,165,296</b>	<b>0</b>	<b>1,182</b>

**Purchasing****2nd Allocation**

<b>Fund</b>	<b>Dept</b>	<b>Description</b>	<b>Amount</b>
AAA	ACR	Auditor/Controller - Recorder	5,334
AAA	ANE	Architecture & Engineering	0
AAA	CAO	County Administrative Office	2,034
AAA	CCL	County Counsel	46,419
AAA	FMC	Facilities Management - Custodial	5,702
AAA	FMG	Facilities Management - Grounds	1,172
AAA	FMM	Facilities Management - Maintenance	(14,855)
AAA	FMT/UTL	Facilities Management - Admin/Utilities	373
AAA	HRD/UNI	Human Resources	13,847
AAA	PSG	Public Services Group	0
AAA	PUR	Purchasing	862
AAA	RPR/RNT	Real Estate Services/Rent	0
AAA	SDD	IS - Systems Development	11,655
<b>TOTAL ALLOCABLE</b>			<b>72,544</b>

**Allocation to Function**

<b>Allowed 1st Allocation</b>	<b>Dist. of 2nd Alloc. to Function 0.0553</b>	<b>Allowed 2nd Allocation</b>	<b>Base Used In Allocating to Benefiting Budget Units</b>
1,164,114	72,544	72,544	No.of Purch.Trans.
<b>1,164,114</b>	<b>72,544</b>	<b>72,544</b>	

**Purchasing AAA-PUR (1st Allocation)**

		<b>Purchasing Services</b>		<b>Credits</b>	<b>Total</b>
<b>Fund</b>	<b>Dept</b>				
			Base: Allocation:		
		No.of	Base x		
		Purch.Trans	86.2052		
<b>Central Support Service Units</b>					
AAA	ACR	Auditor/Controller - Recorder	346	29,827	29,827
AAA	ANE	Architecture & Engineering	26	2,241	2,241
AAA	CAO	County Administrative Office	136	11,724	11,724
AAA	CCL	County Counsel	96	8,276	8,276
AAA	FMC	Facilities Management - Custodial	42	3,621	3,621
AAA	FMG	Facilities Management - Grounds	64	5,517	5,517
AAA	FMM	Facilities Management - Maintenance	376	32,413	32,413
AAA	HRD/UNI	Human Resources	66	5,690	5,690
AAA	PUR	Purchasing	10	862	862
AAA	RPR/RNT	Real Estate Services/Rent	18	1,552	1,552
AAA	SDD	IS - Systems Development	104	8,965	8,965
<b>Administrative Groups</b>					
AAA	FMT/UTL	Facilities Management - Admin/Utilities			0
AAA	PSG	Public Services Group			0
<b>Operating Units</b>					
<b>Internal Service Funds</b>					
IAG	PUR	Printing Services			0
IAJ	(various)	IS - Computer Operations	550	47,413	47,413
IAM	(various)	IS - Network Services	478	41,206	41,206
IAV	PUR	Central Stores	22	1,897	1,897
IAY	PUR	Mail Services	12	1,034	1,034
IBA	VHS	Fleet Mgmt - Motor Pool	270	23,275	23,275
IBP	RMG	HRD - Risk Management (all funds)	12	1,034	1,034
ICB	VHS	Fleet Mgmt - Garage/Warehouse	16	1,379	1,379
IRM	ACR	ACR-Records Management			0
<b>Enterprise Funds</b>					
EAA	SWM	Solid Waste Management (all funds)	242	20,862	20,862
EAD	MCR	Arrowhead Regional Medical Center (all funds)	904	77,929	77,929
<b>General Fund Operating Units</b>					

## Purchasing AAA-PUR (1st Allocation)

		Purchasing Services			Credits	Total
		Base:	Allocation:			
Fund	Dept	No.of Purch.Trans	Base x 86.2052			
AAA	ADS	Behavioral Health - Alcohol & Drug Services				0
AAA	APT	Airports Administration	130	11,207		11,207
AAA	ASR	Assessor	118	10,172		10,172
AAA	AWM	Agriculture/Weights & Measures	6	517		517
AAA	BDF	Board of Supervisors (all districts)	74	6,379		6,379
AAA	CBD	Clerk of the Board	72	6,207		6,207
AAA	CCM	County Museum	26	2,241		2,241
AAA	CCP	Regional Parks	154	13,276		13,276
AAA	CCS	California Children's Services	26	2,241		2,241
AAA	CTN	Trial Courts - State Ineligible Costs	6	517		517
AAA	DAT	District Attorney	166	14,310		14,310
AAA	DCS	HSS - Child Support Services	76	6,552		6,552
AAA	DOS	D.A. - Child Abduction				0
AAA	DPA	Human Services System	536	46,206		46,206
AAA	EDF	Economic Development Function	236	20,344		20,344
AAA	EMC	Emergency Medical Care Costs				0
AAA	FLP	Family Law Program				0
AAA	FMH	Facilities Management - Home Repair				0
AAA	FRN	Franchise Administration	6	517		517
AAA	GJY	Grand Jury				0
AAA	HCC	Health Care Costs	6	517		517
AAA	IDC	Indigent Defense				0
AAA	LIT	Litigation Proceeds and Uses	2	172		172
AAA	LNJ	Law and Justice Group				0
AAA	LUS	Land Use Services Department	98	8,448		8,448
AAA	MLH	Behavioral Health	154	13,276		13,276
AAA	OCH	HRD - Employee Health and Wellness				0
AAA	PBD	Public Defender	100	8,621		8,621
AAA	PGD	Public Guardian	44	3,793		3,793
AAA	PHL	Public Health	744	64,137		64,137
AAA	PRB	Probation	390	33,620		33,620
AAA	ROV	Registrar of Voters	64	5,517		5,517
AAA	SCL	School Claims				0
AAA	SHR	Sheriff	1,690	145,687		145,687
AAA	SVR	Surveyor	22	1,897		1,897
AAA	TRC	Trial Court Funding				0

**Purchasing AAA-PUR (1st Allocation)**

			<b>Purchasing Services</b>		<b>Credits</b>	<b>Total</b>
			Base:	Allocation:		
<b>Fund</b>	<b>Dept</b>		No.of Purch.Trans	Base x 86.2052		
AAA	TTC	Treasurer -Tax Collector	258	22,241		22,241
AAA	VAF	Veterans Affairs				0
<b>Other Operating Units</b>						
(various)	(various)	Brd-Gov'd Special Districts (summary)	1,736	149,652		149,652
(various)	(various)	Redevelopment Agency - RDA	72	6,207		6,207
(various)	(various)	Self-Gov'd Special Districts (summary)				0
(various)	RGP/RPR	El Mirage Project				0
AAF	OOA	Aging and Adult Services	74	6,379		6,379
CJV	CIP	Capital Projects - All Funds	760	65,516		65,516
MPA	500	Mojave Desert AQMD (all funds)				0
NFY	870	S A N B A G (all funds)				0
NGJ	875	Inland Library System (all funds)				0
NHY	890	L A F C O	58	5,000		5,000
NIA	900	Law Library				0
PAB	RET	Board of Retirement - Admin				0
RFZ	097	Flood Control District (all zones)	386	33,275		33,275
RHH	498	IHSS Public Authority	32	2,759		2,759
RRC	903	Children & Families First Comm.				0
RSC	HPS	Headstart/Preschool Services	82	7,069		7,069
SAA	TRA	Transportation (all funds)	458	39,482		39,482
SAC	JOB	Jobs and Employment Services (all funds)	90	7,758		7,758
SAP	CLB	County Library	206	17,758		17,758
SAU	ECD	Economic & Comm. Dev. (all funds)	520	44,827		44,827
SFH	CAO	Disaster Recovery Fund	2	172		172
STD	905	Authority for the Handicapped				0
<b>All Other</b>						
(various)	(various)	All Other	34	2,931		2,931
<b>Totals</b>			<b>13,504</b>	<b>1,164,114</b>		<b>1,164,114</b>

**Purchasing AAA-PUR (2nd Allocation)**

		Purchasing Services				
		Base: Allocation:				
Fund	Dept	No.of Purch.Trans.	Base x 5.9365	Total	Total Allocation	
Central Support Service Units						
AAA	ACR	Auditor/Controller - Recorder		0	29,827	
AAA	ANE	Architecture & Engineering		0	2,241	
AAA	CAO	County Administrative Office		0	11,724	
AAA	CCL	County Counsel		0	8,276	
AAA	FMC	Facilities Management - Custodial		0	3,621	
AAA	FMG	Facilities Management - Grounds		0	5,517	
AAA	FMM	Facilities Management - Maintenance		0	32,413	
AAA	HRD/UNI	Human Resources		0	5,690	
AAA	PUR	Purchasing		0	862	
AAA	RPR/RNT	Real Estate Services/Rent		0	1,552	
AAA	SDD	IS - Systems Development		0	8,965	
Administrative Groups						
AAA	FMT/UTL	Facilities Management - Admin/Utilities		0	0	
AAA	PSG	Public Services Group		0	0	
Operating Units						
Internal Service Funds						
IAG	PUR	Printing Services		0	0	
IAJ	(various)	IS - Computer Operations	550	3,265	3,265	50,678
IAM	(various)	IS - Network Services	478	2,838	2,838	44,044
IAV	PUR	Central Stores	22	131	131	2,027
IAY	PUR	Mail Services	12	71	71	1,106
IBA	VHS	Fleet Mgmt - Motor Pool	270	1,603	1,603	24,878
IBP	RMG	HRD - Risk Management (all funds)	12	71	71	1,106
ICB	VHS	Fleet Mgmt - Garage/Warehouse	16	95	95	1,474
IRM	ACR	ACR-Records Management		0	0	
Enterprise Funds						
EAA	SWM	Solid Waste Management (all funds)	242	1,437	1,437	22,298
EAD	MCR	Arrowhead Regional Medical Center (all funds)	904	5,367	5,367	83,296

**General Fund Operating Units**

**Purchasing AAA-PUR (2nd Allocation)**

<b>Purchasing Services</b>					
		Base:	Allocation:		
<b>Fund</b>	<b>Dept</b>	No.of Purch.Trans.	Base x 5.9365	<b>Total</b>	<b>Total Allocation</b>
AAA	ADS	Behavioral Health - Alcohol & Drug Services		0	0
AAA	APT	Airports Administration	130	772	11,978
AAA	ASR	Assessor	118	701	10,873
AAA	AWM	Agriculture/Weights & Measures	6	36	553
AAA	BDF	Board of Supervisors (all districts)	74	439	6,818
AAA	CBD	Clerk of the Board	72	427	6,634
AAA	CCM	County Museum	26	154	2,396
AAA	CCP	Regional Parks	154	914	14,190
AAA	CCS	California Children's Services	26	154	2,396
AAA	CTN	Trial Courts - State Ineligible Costs	6	36	553
AAA	DAT	District Attorney	166	985	15,296
AAA	DCS	HSS - Child Support Services	76	451	7,003
AAA	DOS	D.A. - Child Abduction		0	0
AAA	DPA	Human Services System	536	3,182	49,388
AAA	EDF	Economic Development Function	236	1,401	21,745
AAA	EMC	Emergency Medical Care Costs		0	0
AAA	FLP	Family Law Program		0	0
AAA	FMH	Facilities Management - Home Repair		0	0
AAA	FRN	Franchise Administration	6	36	553
AAA	GJY	Grand Jury		0	0
AAA	HCC	Health Care Costs	6	36	553
AAA	IDC	Indigent Defense		0	0
AAA	LIT	Litigation Proceeds and Uses	2	12	184
AAA	LNJ	Law and Justice Group		0	0
AAA	LUS	Land Use Services Department	98	582	9,030
AAA	MLH	Behavioral Health	154	914	14,190
AAA	OCH	HRD - Employee Health and Wellness		0	0
AAA	PBD	Public Defender	100	594	9,214
AAA	PGD	Public Guardian	44	261	4,054
AAA	PHL	Public Health	744	4,417	68,553
AAA	PRB	Probation	390	2,315	35,935
AAA	ROV	Registrar of Voters	64	380	5,897
AAA	SCL	School Claims		0	0
AAA	SHR	Sheriff	1,690	10,033	155,719
AAA	SVR	Surveyor	22	131	2,027
AAA	TRC	Trial Court Funding		0	0



**Purchasing AAA-PUR (2nd Allocation)**

<b>Purchasing Services</b>					
		Base:	Allocation:		
<b>Fund</b>	<b>Dept</b>		No.of Purch.Trans.	Base x 5.9365	<b>Total</b>
					<b>Total Allocation</b>
AAA	TTC	Treasurer -Tax Collector	258	1,532	1,532
AAA	VAF	Veterans Affairs			0
<b>Other Operating Units</b>					
(various)	(various)	Brd-Gov'd Special Districts (summary)	1,736	10,306	10,306
(various)	(various)	Redevelopment Agency - RDA	72	427	427
(various)	(various)	Self-Gov'd Special Districts (summary)			0
(various)	RGP/RPR	EI Mirage Project			0
AAF	OOA	Aging and Adult Services	74	439	439
CJV	CIP	Capital Projects - All Funds	760	4,512	4,512
MPA	500	Mojave Desert AQMD (all funds)			0
NFY	870	S A N B A G (all funds)			0
NGJ	875	Inland Library System (all funds)			0
NHY	890	L A F C O	58	344	344
NIA	900	Law Library			0
PAB	RET	Board of Retirement - Admin			0
RFZ	097	Flood Control District (all zones)	386	2,291	2,291
RHH	498	IHSS Public Authority	32	190	190
RRC	903	Children & Families First Comm.			0
RSC	HPS	Headstart/Preschool Services	82	487	487
SAA	TRA	Transportation (all funds)	458	2,719	2,719
SAC	JOB	Jobs and Employment Services (all funds)	90	534	534
SAP	CLB	County Library	206	1,223	1,223
SAU	ECD	Economic & Comm. Dev. (all funds)	520	3,087	3,087
SFH	CAO	Disaster Recovery Fund	2	12	12
STD	905	Authority for the Handicapped			0
<b>All Other</b>					
(various)	(various)	All Other	34	202	202
<b>Totals</b>			<b>12,220</b>	<b>72,544</b>	<b>72,544</b>
					<b>1,236,658</b>



# **REAL ESTATE SERVICES**

## **AAA RPR/RNT**

### **STATEMENT OF FUNCTION**

Real Estate Services is responsible for managing real property rented and purchased for County projects and facilities; these include appraisals, acquisitions and relocating assistance. They negotiate and recommend land leases, rentals, sales and purchases, and dispose of all real property deemed as surplus.

### **DESCRIPTION OF COSTS**

The costs to be allocated include:

- (1) Current Expenditures: Salaries and employee benefits, services and supplies (net of abatements and encumbered amounts), interest on lease/purchased equipment, interfund charges, and payments on prior-year encumbrances;
- (2) Equipment Use Allowance: 6.67% of the acquisition cost of capitalized equipment;
- (3) Space Use Allowance: 2% of building acquisition costs; and
- (4) Unbilled Utilities Costs.

The Net Allocable amount is then allocated to all benefiting entities based on job costs. Real Estate Services job costs are charged to specific job numbers, and then to the benefiting entities. Job costs for buildings with multiple occupants are allocated based on square feet.

Revenues and reimbursements for services provided by Real Estate Services are credited against the applicable entity's share of 1st Allocation costs.

## Real Estate Services/Rent

## 1st Allocation

Details	Source Section	Amount
<b>COSTS</b>		
Current Expenditures	4	2,090,316
Equipment Use	5	444
Space Use	7	3,180
Utilities	8	14,653
<b>TOTAL ALLOCABLE</b>		<b>2,108,594</b>
<b>NET ALLOCABLE</b>		<b>2,108,594</b>

## Allocation to Function

Function	Actual Expenditures	Dist. of 1st Alloc. to Function 1.0087	Less: Unallocated Costs	Less: Program Reimbursement
Real Estate Services	2,090,316	2,108,594	0	0
<b>TOTALS</b>	<b>2,090,316</b>	<b>2,108,594</b>	<b>0</b>	<b>0</b>

**Real Estate Services/Rent****2nd Allocation**

<b>Fund</b>	<b>Dept</b>	<b>Description</b>	<b>Amount</b>
AAA	ACR	Auditor/Controller - Recorder	23,212
AAA	ANE	Architecture & Engineering	0
AAA	CAO	County Administrative Office	3,042
AAA	CCL	County Counsel	102,795
AAA	FMC	Facilities Management - Custodial	2,796
AAA	FMG	Facilities Management - Grounds	0
AAA	FMM	Facilities Management - Maintenance	4,034
AAA	FMT/UTL	Facilities Management - Admin/Utilities	202
AAA	HRD/UNI	Human Resources	8,585
AAA	PSG	Public Services Group	84,708
AAA	PUR	Purchasing	1,552
AAA	RPR/RNT	Real Estate Services/Rent	12,948
AAA	SDD	IS - Systems Development	480
<b>TOTAL ALLOCABLE</b>			<b>244,355</b>

**Allocation to Function**

<b>Allowed 1st Allocation</b>	<b>Dist. of 2nd Alloc. to Function 0.1169</b>	<b>Allowed 2nd Allocation</b>	<b>Base Used In Allocating to Benefiting Budget Units</b>
2,108,594	244,355	244,355	Job Costs
<b>2,108,594</b>	<b>244,355</b>	<b>244,355</b>	

**Real Estate Services/Rent AAA-RPR/RNT (1st Allocation)**

			<b>Real Estate Services</b>			
			Base:	Allocation:		
			Job Costs	Base x 1.7083		
<b>Fund</b>	<b>Dept</b>				<b>Credits</b>	<b>Total</b>
<b>Central Support Service Units</b>						
AAA	ACR	Auditor/Controller - Recorder	7,534	12,870		12,870
AAA	ANE	Architecture & Engineering				0
AAA	CAO	County Administrative Office	47,633	81,370		81,370
AAA	CCL	County Counsel	3,651	6,238		6,238
AAA	FMC	Facilities Management - Custodial				0
AAA	FMG	Facilities Management - Grounds				0
AAA	FMM	Facilities Management - Maintenance				0
AAA	HRD/UNI	Human Resources				0
AAA	PUR	Purchasing				0
AAA	RPR/RNT	Real Estate Services/Rent	7,580	12,948		12,948
AAA	SDD	IS - Systems Development				0
<b>Administrative Groups</b>						
AAA	FMT/UTL	Facilities Management - Admin/Utilities	968	1,654		1,654
AAA	PSG	Public Services Group				0
<b>Operating Units</b>						
<b>Internal Service Funds</b>						
IAG	PUR	Printing Services				0
IAJ	(various)	IS - Computer Operations				0
IAM	(various)	IS - Network Services	68,893	117,687	61,394	56,293
IAV	PUR	Central Stores				0
IAY	PUR	Mail Services				0
IBA	VHS	Fleet Mgmt - Motor Pool				0
IBP	RMG	HRD - Risk Management (all funds)				0
ICB	VHS	Fleet Mgmt - Garage/Warehouse				0
IRM	ACR	ACR-Records Management				0
<b>Enterprise Funds</b>						
EAA	SWM	Solid Waste Management (all funds)	44,465	75,958	45,002	30,956
EAD	MCR	Arrowhead Regional Medical Center (all funds)	6,102	10,425	6,661	3,764
<b>General Fund Operating Units</b>						

**Real Estate Services/Rent AAA-RPR/RNT (1st Allocation)**

		<b>Real Estate Services</b>			
		Base: Allocation:			
<b>Fund</b>	<b>Dept</b>	<b>Job Costs</b>	<b>Base x 1.7083</b>	<b>Credits</b>	<b>Total</b>
AAA	ADS	Behavioral Health - Alcohol & Drug Services	963	1,645	571
AAA	APT	Airports Administration	88,040	150,396	55,471
AAA	ASR	Assessor	10,506	17,947	17,947
AAA	AWM	Agriculture/Weights & Measures	57	97	97
AAA	BDF	Board of Supervisors (all districts)	5,008	8,554	8,554
AAA	CBD	Clerk of the Board			0
AAA	CCM	County Museum	5,907	10,090	5,374
AAA	CCP	Regional Parks	6,814	11,639	7,518
AAA	CCS	California Children's Services	123	210	101
AAA	CTN	Trial Courts - State Ineligible Costs			0
AAA	DAT	District Attorney	19,139	32,695	13,567
AAA	DCS	HSS - Child Support Services	4,808	8,213	1,854
AAA	DOS	D.A. - Child Abduction			0
AAA	DPA	Human Services System	217,432	371,433	157,563
AAA	EDF	Economic Development Function			0
AAA	EMC	Emergency Medical Care Costs			0
AAA	FLP	Family Law Program			0
AAA	FMH	Facilities Management - Home Repair			0
AAA	FRN	Franchise Administration			0
AAA	GJY	Grand Jury			0
AAA	HCC	Health Care Costs			0
AAA	IDC	Indigent Defense			0
AAA	LIT	Litigation Proceeds and Uses			0
AAA	LNJ	Law and Justice Group			0
AAA	LUS	Land Use Services Department	3,484	5,951	5,951
AAA	MLH	Behavioral Health	30,733	52,501	19,098
AAA	OCH	HRD - Employee Health and Wellness			0
AAA	PBD	Public Defender	11,442	19,545	15,940
AAA	PGD	Public Guardian			0
AAA	PHL	Public Health	65,283	111,520	68,479
AAA	PRB	Probation	17,074	29,166	13,814
AAA	ROV	Registrar of Voters			0
AAA	SCL	School Claims			0
AAA	SHR	Sheriff	43,214	73,820	74,243
AAA	SVR	Surveyor			0
AAA	TRC	Trial Court Funding			0

**Real Estate Services/Rent AAA-RPR/RNT (1st Allocation)**

			<b>Real Estate Services</b>		<b>Credits</b>	<b>Total</b>
			Base:	Allocation:		
<b>Fund</b>	<b>Dept</b>		Job Costs	Base x 1.7083		
AAA	TTC	Treasurer -Tax Collector				0
AAA	VAF	Veterans Affairs	160	274		274
<b>Other Operating Units</b>						
(various)	(various)	Brd-Gov'd Special Districts (summary)	71,562	122,248	59,973	62,275
(various)	(various)	Redevelopment Agency - RDA			25,951	(25,951)
(various)	(various)	Self-Gov'd Special Districts (summary)				0
(various)	RGP/RPR	El Mirage Project	51,557	88,074	48,283	39,791
AAF	OOA	Aging and Adult Services	1,301	2,223	2,152	71
CJV	CIP	Capital Projects - All Funds	3,227	5,512		5,512
MPA	500	Mojave Desert AQMD (all funds)				0
NFY	870	S A N B A G (all funds)	139,066	237,562	167,168	70,394
NGJ	875	Inland Library System (all funds)				0
NHY	890	L A F C O				0
NIA	900	Law Library				0
PAB	RET	Board of Retirement - Admin				0
RFZ	097	Flood Control District (all zones)			104,793	(104,793)
RHH	498	IHSS Public Authority				0
RRC	903	Children & Families First Comm.				0
RSC	HPS	Headstart/Preschool Services	56,283	96,146	55,822	40,324
SAA	TRA	Transportation (all funds)	4,349	7,429	114,058	(106,629)
SAC	JOB	Jobs and Employment Services (all funds)	16,471	28,137	5,137	23,000
SAP	CLB	County Library	31,740	54,221	32,035	22,186
SAU	ECD	Economic & Comm. Dev. (all funds)	10,550	18,021	11,660	6,361
SFH	CAO	Disaster Recovery Fund				0
STD	905	Authority for the Handicapped				0
<b>All Other</b>						
(various)	(various)	All Other	131,228	224,172	102,022	122,150
<b>Totals</b>			<b>1,234,347</b>	<b>2,108,594</b>	<b>1,281,391</b>	<b>827,203</b>



**Real Estate Services/Rent AAA-RPR/RNT (2nd Allocation)**

			<b>Real Estate Services</b>			
			Base:	Allocation:		
<b>Fund</b>	<b>Dept</b>		<b>Job Costs</b>	<b>Base x 0.2094</b>	<b>Total</b>	<b>Total Allocation</b>
<b>Central Support Service Units</b>						
AAA	ACR	Auditor/Controller - Recorder			0	12,870
AAA	ANE	Architecture & Engineering			0	0
AAA	CAO	County Administrative Office			0	81,370
AAA	CCL	County Counsel			0	6,238
AAA	FMC	Facilities Management - Custodial			0	0
AAA	FMG	Facilities Management - Grounds			0	0
AAA	FMM	Facilities Management - Maintenance			0	0
AAA	HRD/UNI	Human Resources			0	0
AAA	PUR	Purchasing			0	0
AAA	RPR/RNT	Real Estate Services/Rent			0	12,948
AAA	SDD	IS - Systems Development			0	0
<b>Administrative Groups</b>						
AAA	FMT/UTL	Facilities Management - Admin/Utilities			0	1,654
AAA	PSG	Public Services Group			0	0
<b>Operating Units</b>						
<b>Internal Service Funds</b>						
IAG	PUR	Printing Services			0	0
IAJ	(various)	IS - Computer Operations			0	0
IAM	(various)	IS - Network Services	68,893	14,426	14,426	70,719
IAV	PUR	Central Stores			0	0
IAY	PUR	Mail Services			0	0
IBA	VHS	Fleet Mgmt - Motor Pool			0	0
IBP	RMG	HRD - Risk Management (all funds)			0	0
ICB	VHS	Fleet Mgmt - Garage/Warehouse			0	0
IRM	ACR	ACR-Records Management			0	0
<b>Enterprise Funds</b>						
EAA	SWM	Solid Waste Management (all funds)	44,465	9,311	9,311	40,267
EAD	MCR	Arrowhead Regional Medical Center (all funds)	6,102	1,278	1,278	5,041
<b>General Fund Operating Units</b>						

**Real Estate Services/Rent AAA-RPR/RNT (2nd Allocation)**

<b>Real Estate Services</b>						
Base:      Allocation:						
<b>Fund</b>	<b>Dept</b>		<b>Job Costs</b>	<b>Base x 0.2094</b>	<b>Total</b>	<b>Total Allocation</b>
AAA	ADS	Behavioral Health - Alcohol & Drug Services	963	202	202	773
AAA	APT	Airports Administration	88,040	18,435	18,435	73,906
AAA	ASR	Assessor	10,506	2,200	2,200	20,147
AAA	AWM	Agriculture/Weights & Measures	57	12	12	108
AAA	BDF	Board of Supervisors (all districts)	5,008	1,049	1,049	9,603
AAA	CBD	Clerk of the Board			0	0
AAA	CCM	County Museum	5,907	1,237	1,237	6,611
AAA	CCP	Regional Parks	6,814	1,427	1,427	8,945
AAA	CCS	California Children's Services	123	26	26	126
AAA	CTN	Trial Courts - State Ineligible Costs			0	0
AAA	DAT	District Attorney	19,139	4,008	4,008	17,574
AAA	DCS	HSS - Child Support Services	4,808	1,007	1,007	2,861
AAA	DOS	D.A. - Child Abduction			0	0
AAA	DPA	Human Services System	217,432	45,528	45,528	203,091
AAA	EDF	Economic Development Function			0	0
AAA	EMC	Emergency Medical Care Costs			0	0
AAA	FLP	Family Law Program			0	0
AAA	FMH	Facilities Management - Home Repair			0	0
AAA	FRN	Franchise Administration			0	0
AAA	GJY	Grand Jury			0	0
AAA	HCC	Health Care Costs			0	0
AAA	IDC	Indigent Defense			0	0
AAA	LIT	Litigation Proceeds and Uses			0	0
AAA	LNJ	Law and Justice Group			0	0
AAA	LUS	Land Use Services Department	3,484	729	729	6,681
AAA	MLH	Behavioral Health	30,733	6,435	6,435	25,533
AAA	OCH	HRD - Employee Health and Wellness			0	0
AAA	PBD	Public Defender	11,442	2,396	2,396	18,336
AAA	PGD	Public Guardian			0	0
AAA	PHL	Public Health	65,283	13,670	13,670	82,149
AAA	PRB	Probation	17,074	3,575	3,575	17,389
AAA	ROV	Registrar of Voters			0	0
AAA	SCL	School Claims			0	0
AAA	SHR	Sheriff	43,214	9,048	9,048	83,291
AAA	SVR	Surveyor			0	0
AAA	TRC	Trial Court Funding			0	0

**Real Estate Services/Rent AAA-RPR/RNT (2nd Allocation)**

			<b>Real Estate Services</b>			
			Base:	Allocation:		
<b>Fund</b>	<b>Dept</b>		<b>Job Costs</b>	<b>Base x 0.2094</b>	<b>Total</b>	<b>Total Allocation</b>
AAA	TTC	Treasurer -Tax Collector			0	0
AAA	VAF	Veterans Affairs	160	34	34	307
<b>Other Operating Units</b>						
(various)	(various)	Brd-Gov'd Special Districts (summary)	71,562	14,985	14,985	77,260
(various)	(various)	Redevelopment Agency - RDA			0	(25,951)
(various)	(various)	Self-Gov'd Special Districts (summary)			0	0
(various)	RGP/RPR	El Mirage Project	51,557	10,796	10,796	50,587
AAF	OOA	Aging and Adult Services	1,301	272	272	344
CJV	CIP	Capital Projects - All Funds	3,227	676	676	6,188
MPA	500	Mojave Desert AQMD (all funds)			0	0
NFY	870	S A N B A G (all funds)	139,066	29,119	29,119	99,513
NGJ	875	Inland Library System (all funds)			0	0
NHY	890	L A F C O			0	0
NIA	900	Law Library			0	0
PAB	RET	Board of Retirement - Admin			0	0
RFZ	097	Flood Control District (all zones)			0	(104,793)
RHH	498	IHSS Public Authority			0	0
RRC	903	Children & Families First Comm.			0	0
RSC	HPS	Headstart/Preschool Services	56,283	11,785	11,785	52,110
SAA	TRA	Transportation (all funds)	4,349	911	911	(105,718)
SAC	JOB	Jobs and Employment Services (all funds)	16,471	3,449	3,449	26,449
SAP	CLB	County Library	31,740	6,646	6,646	28,832
SAU	ECD	Economic & Comm. Dev. (all funds)	10,550	2,209	2,209	8,570
SFH	CAO	Disaster Recovery Fund			0	0
STD	905	Authority for the Handicapped			0	0
<b>All Other</b>						
(various)	(various)	All Other	131,228	27,478	27,478	149,628
<b>Totals</b>			<b>1,166,981</b>	<b>244,355</b>	<b>244,355</b>	<b>1,071,558</b>



# IS - SYSTEMS DEVELOPMENT

## AAA SDD

### STATEMENT OF FUNCTION

The Systems Development Division (SDD) of the Information Services Department (ISD) is responsible for analyzing, studying, developing, and implementing automated systems to provide improved financial, management, and statistical information. The Systems Development Division also performs maintenance and modifications to new and on-going computer systems.

Effective in FY 2005-2006, SDD includes the former Emerging Technologies Division (ETD). For the plan years FY 2005-2007, ETD was presented as a separate service unit but its costs are now merged and allocated with SDD's costs. SDD's list of allocable functions has been modified to incorporate the functions provided by the former ETD which include countywide technology improvements and management of the County's Geographic Information Management System (GIMS).

### DESCRIPTION OF COSTS

The costs to be allocated include:

- (1) Current Expenditures: Salaries and employee benefits, services and supplies (net of abatements and encumbered amounts), interest on lease/purchased equipment, interfund charges, and payments on prior-year encumbrances;
- (2) Equipment Use Allowance: 6.67% of the acquisition cost of capitalized equipment;
- (3) Space Use Allowance: 2% of building acquisition costs; and
- (4) Unbilled Utilities Costs.

Miscellaneous revenue is deducted from these costs to determine the 1st Allocation Net Allocable amount. Allocable costs are distributed to SDD functions based on each function's actual costs. The function's costs are then allocated to benefiting entities as follows:

<u>FUNCTION</u>	<u>DISTRIBUTION BASE</u>
GIS Services	Actual service hours
Countywide Technology Development	Number of employees
GIS Services (direct)	Direct charges
Systems Development Services	Actual service hours
Parcel Project	Not allocated

For services whose cost is allocated, revenues and reimbursements are credited against the applicable entity's share of 1st Allocation costs.

**IS - Systems Development****1st Allocation**

<b>Details</b>	<b>Source Section</b>	<b>Amount</b>
<b>COSTS</b>		
Current Expenditures	4	11,716,927
Equipment Use	5	8,320
Space Use	7	107,371
Utilities	8	323,947
<b>TOTAL ALLOCABLE</b>		<b>12,156,565</b>
<b>REVENUE</b>		
Miscellaneous Revenue		22,849
		<b>22,849</b>
<b>NET ALLOCABLE</b>		<b>12,133,717</b>

**Allocation to Function**

<b>Function</b>	<b>Actual Expenditures</b>	<b>Dist. of 1st Alloc. to Function 1.0361</b>	<b>Less: Unallocated Costs</b>	<b>Less: Program Reimbursement</b>
GIS Services - Actual Hours	419,700	434,832	0	0
Countywide Technology Development	370,595	383,957	0	0
GIS Services - Direct Charges	157,281	157,281	0	0
Systems Development Services	10,669,936	11,054,646	0	70,020
Parcel Project	99,416	103,000	103,000	0
<b>TOTALS</b>	<b>11,716,927</b>	<b>12,133,717</b>	<b>103,000</b>	<b>70,020</b>

**IS - Systems Development****2nd Allocation**

<b>Fund</b>	<b>Dept</b>	<b>Description</b>	<b>Amount</b>
AAA	ACR	Auditor/Controller - Recorder	19,310
AAA	ANE	Architecture & Engineering	0
AAA	CAO	County Administrative Office	13,321
AAA	CCL	County Counsel	70,164
AAA	FMC	Facilities Management - Custodial	0
AAA	FMG	Facilities Management - Grounds	(99)
AAA	FMM	Facilities Management - Maintenance	64,696
AAA	FMT/UTL	Facilities Management - Admin/Utilities	4,463
AAA	HRD/UNI	Human Resources	8,623
AAA	PSG	Public Services Group	0
AAA	PUR	Purchasing	8,965
AAA	RPR/RNT	Real Estate Services/Rent	0
AAA	SDD	IS - Systems Development	3,530,128
<b>TOTAL ALLOCABLE</b>			<b>3,719,572</b>

**Allocation to Function**

<b>Allowed 1st Allocation</b>	<b>Dist. of 2nd Alloc. to Function 0.3175</b>	<b>Allowed 2nd Allocation</b>	<b>Base Used In Allocating to Benefiting Budget Units</b>
434,832	133,235	133,235	GIS Actual Hours
383,957	117,646	117,646	No. of Emps. Covered
157,281	49,929	49,929	< ... Direct Charge ... >
10,984,626	3,387,201	3,387,201	SDD Actual Hours
0	31,560	0	Not Allocated
<b>11,960,696</b>	<b>3,719,572</b>	<b>3,688,012</b>	

**SDD AAA-SDD (1st Allocation)**

Fund	Dept		GIS Services		Countywide Tech Dev	
			Base:	Allocation:	Base:	Allocation:
			GIS Actual Hours	Base x 68.3591	No. of Emps. Covered	Base x 22.9994
<b>Central Support Service Units</b>						
AAA	ACR	Auditor/Controller - Recorder			189	4,342
AAA	ANE	Architecture & Engineering			21	476
AAA	CAO	County Administrative Office	46	3,145	13	309
AAA	CCL	County Counsel			63	1,438
AAA	FMC	Facilities Management - Custodial			51	1,169
AAA	FMG	Facilities Management - Grounds			21	486
AAA	FMM	Facilities Management - Maintenance			54	1,237
AAA	HRD/UNI	Human Resources			115	2,635
AAA	PUR	Purchasing			14	325
AAA	RPR/RNT	Real Estate Services/Rent			21	480
AAA	SDD	IS - Systems Development			92	2,127
<b>Administrative Groups</b>						
AAA	FMT/UTL	Facilities Management - Admin/Utilities			5	119
AAA	PSG	Public Services Group	21	1,436	9	211
<b>Operating Units</b>						
<b>Internal Service Funds</b>						
IAG	PUR	Printing Services			14	333
IAJ	(various)	IS - Computer Operations			110	2,558
IAM	(various)	IS - Network Services	1	68	79	1,801
IAV	PUR	Central Stores			9	197
IAY	PUR	Mail Services			30	696
IBA	VHS	Fleet Mgmt - Motor Pool			4	87
IBP	RMG	HRD - Risk Management (all funds)			67	1,535
ICB	VHS	Fleet Mgmt - Garage/Warehouse	8	547	93	2,148
IRM	ACR	ACR-Records Management			1	23
<b>Enterprise Funds</b>						
EAA	SWM	Solid Waste Management (all funds)	1	68	71	1,634
EAD	MCR	Arrowhead Regional Medical Center (all funds)			1,960	45,084
<b>General Fund Operating Units</b>						



## SDD AAA-SDD (1st Allocation)

**Systems Dev Svcs**

Base: Allocation:

SDD Actual Hours	Base x 75.5364	Direct Charges	Credits	Total
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26,258	1,983,411		260,661	1,727,092
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8	604			1,080
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4,568	345,050	110	(9,913)	358,526
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23	1,737			3,176
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				1,169
--	--	--	--	-------

				486
--	--	--	--	-----

				1,237
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6,427	485,472		6,120	481,987
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150	11,330			11,655
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				480
--	--	--	--	-----

46,706	3,528,001			3,530,128
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485	36,635		41,273	(4,519)
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		47	81	1,613
--	--	----	----	-------

				333
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6,432	485,850		767,000	(278,592)
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133	10,046		4,624	7,292
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676	51,063		64,200	(12,940)
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				696
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18	1,360		1,464	(18)
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			(44)	1,579
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		16	234	2,476
--	--	----	-----	-------

				23
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868	65,566	47	70,255	(2,940)
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90	6,798		6,708	45,174
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**SDD AAA-SDD (1st Allocation)**

Fund	Dept		GIS Services		Countywide Tech Dev	
			Base:	Allocation:	Base:	Allocation:
			GIS Actual Hours	Base x 68.3591	No. of Emps. Covered	Base x 22.9994
AAA	ADS	Behavioral Health - Alcohol & Drug Services			66	1,513
AAA	APT	Airports Administration			27	619
AAA	ASR	Assessor	50	3,418	197	4,528
AAA	AWM	Agriculture/Weights & Measures			62	1,428
AAA	BDF	Board of Supervisors (all districts)	153	10,459	22	510
AAA	CBD	Clerk of the Board			14	325
AAA	CCM	County Museum			43	975
AAA	CCP	Regional Parks	18	1,230	62	1,435
AAA	CCS	California Children's Services			149	3,426
AAA	CTN	Trial Courts - State Ineligible Costs				
AAA	DAT	District Attorney			456	10,483
AAA	DCS	HSS - Child Support Services			475	10,921
AAA	DOS	D.A. - Child Abduction			6	132
AAA	DPA	Human Services System	1	68	3,414	78,519
AAA	EDF	Economic Development Function	196	13,398	27	632
AAA	EMC	Emergency Medical Care Costs				
AAA	FLP	Family Law Program				
AAA	FMH	Facilities Management - Home Repair			8	185
AAA	FRN	Franchise Administration			2	50
AAA	GJY	Grand Jury				
AAA	HCC	Health Care Costs			4	88
AAA	IDC	Indigent Defense				
AAA	LIT	Litigation Proceeds and Uses				
AAA	LNJ	Law and Justice Group			1	23
AAA	LUS	Land Use Services Department	963	65,830	176	4,059
AAA	MLH	Behavioral Health	7	479	503	11,570
AAA	OCH	HRD - Employee Health and Wellness			10	241
AAA	PBD	Public Defender	9	615	191	4,397
AAA	PGD	Public Guardian			26	589
AAA	PHL	Public Health	162	11,074	809	18,596
AAA	PRB	Probation	81	5,537	1,044	23,990
AAA	ROV	Registrar of Voters	40	2,734	27	617
AAA	SCL	School Claims				
AAA	SHR	Sheriff	17	1,162	2,912	66,983
AAA	SVR	Surveyor	160	10,937	33	758
AAA	TRC	Trial Court Funding				

## SDD AAA-SDD (1st Allocation)

Systems Dev Svcs				
Base:	Allocation:			
SDD	Base x			
Actual	75.5364	Direct	Credits	Total
Hours		Charges		
				1,513
				619
6,268	473,462		262,872	218,536
239	18,053		15,274	4,207
498	37,617	79	(3,901)	52,565
646	48,796			49,121
10	755			1,730
19	1,435	31	419	3,713
				3,426
				0
761	57,483		1,160	66,806
191	14,427		21,840	3,509
				132
7,170	541,596	5,002	614,648	10,537
320	24,172	488	19,887	18,802
				0
				0
				185
				50
				0
				88
				0
				0
				23
811	61,260	13,353	82,318	62,184
8,168	616,981	16	605,561	23,485
				241
64	4,834	31	60	9,818
				589
392	29,610	10,884	41,480	28,684
2,510	189,596	236	39,920	179,439
406	30,668	10,506	10,470	34,056
				0
8,052	608,219	47	380,580	295,831
453	34,218		46,880	(966)
				0

**SDD AAA-SDD (1st Allocation)**

Fund	Dept		GIS Services		Countywide Tech Dev	
			Base:	Allocation:	Base:	Allocation:
			GIS Actual Hours	Base x 68.3591	No. of Emps. Covered	Base x 22.9994
AAA	TTC	Treasurer -Tax Collector			146	3,356
AAA	VAF	Veterans Affairs			17	399
<b>Other Operating Units</b>						
(various)	(various)	Brd-Gov'd Special Districts (summary)	141	9,639	617	14,191
(various)	(various)	Redevelopment Agency - RDA	66	4,512		
(various)	(various)	Self-Gov'd Special Districts (summary)				
(various)	RGP/RPR	EI Mirage Project				
AAF	OOA	Aging and Adult Services			49	1,122
CJV	CIP	Capital Projects - All Funds				
MPA	500	Mojave Desert AQMD (all funds)				
NFY	870	S A N B A G (all funds)	1	68	30	697
NGJ	875	Inland Library System (all funds)			4	94
NHY	890	L A F C O	281	19,209	5	113
NIA	900	Law Library				
PAB	RET	Board of Retirement - Admin			40	924
RFZ	097	Flood Control District (all zones)	53	3,623	152	3,493
RHH	498	IHSS Public Authority				
RRC	903	Children & Families First Comm.				11
RSC	HPS	Headstart/Preschool Services			87	2,002
SAA	TRA	Transportation (all funds)	1,032	70,547	309	7,096
SAC	JOB	Jobs and Employment Services (all funds)			89	2,048
SAP	CLB	County Library	4	273	296	6,818
SAU	ECD	Economic & Comm. Dev. (all funds)	22	1,504	47	1,089
SFH	CAO	Disaster Recovery Fund				
STD	905	Authority for the Handicapped				
<b>All Other</b>						
(various)	(various)	All Other	2,827	193,251	933	21,462
<b>Totals</b>			<b>6,361</b>	<b>434,832</b>	<b>16,693</b>	<b>383,957</b>

**SDD AAA-SDD (1st Allocation)****Systems Dev Svcs**

Base: Allocation:

SDD  
Actual  
HoursBase x  
75.5364**Direct  
Charges****Credits****Total**

7,712	582,536		82,709	503,184
				399

352	26,589	3,523	38,783	15,158
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25	1,888	110	4,764	1,746
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0

0

1,122

0

24	1,813		10,800	(8,987)
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		12,504		13,269
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94

57	4,306	6,087	17,553	12,161
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0

33	2,493		3,200	217
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1,535	115,948	11,214	128,129	6,150
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0

11

2,002

3,515	265,510	10,962	332,747	21,369
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161	12,161		13,212	997
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			320	6,771
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1,638	123,729	10,538	148,304	(11,445)
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0

0

550	41,545	61,450	118,271	199,437
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<b>145,422</b>	<b>10,984,626</b>	<b>157,281</b>	<b>4,250,923</b>	<b>7,709,773</b>
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**SDD AAA-SDD (2nd Allocation)**

Fund	Dept		GIS Services		Countywide Tech Dev	
			Base:	Allocation:	Base:	Allocation:
			GIS Actual Hours	Base x 21.1686	No. of Emps. Covered	Base x 7.3407
<b>Central Support Service Units</b>						
AAA	ACR	Auditor/Controller - Recorder				
AAA	ANE	Architecture & Engineering				
AAA	CAO	County Administrative Office				
AAA	CCL	County Counsel				
AAA	FMC	Facilities Management - Custodial				
AAA	FMG	Facilities Management - Grounds				
AAA	FMM	Facilities Management - Maintenance				
AAA	HRD/UNI	Human Resources				
AAA	PUR	Purchasing				
AAA	RPR/RNT	Real Estate Services/Rent				
AAA	SDD	IS - Systems Development				
<b>Administrative Groups</b>						
AAA	FMT/UTL	Facilities Management - Admin/Utilities				
AAA	PSG	Public Services Group				
<b>Operating Units</b>						
<b>Internal Service Funds</b>						
IAG	PUR	Printing Services			14	106
IAJ	(various)	IS - Computer Operations			110	817
IAM	(various)	IS - Network Services	1	21	79	575
IAV	PUR	Central Stores			9	63
IAV	PUR	Mail Services			30	222
IBA	VHS	Fleet Mgmt - Motor Pool			4	28
IBP	RMG	HRD - Risk Management (all funds)			67	490
ICB	VHS	Fleet Mgmt - Garage/Warehouse	8	169	93	686
IRM	ACR	ACR-Records Management			1	7
<b>Enterprise Funds</b>						
EAA	SWM	Solid Waste Management (all funds)	1	21	71	521
EAD	MCR	Arrowhead Regional Medical Center (all funds)			1,960	14,389
<b>General Fund Operating Units</b>						

## SDD AAA-SDD (2nd Allocation)

**Systems Dev Svcs**

Base: Allocation:

SDD Actual Hours	Base x 55.7133	Direct Charges	Total	Total Allocation
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0	1,727,092
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0	1,080
---	-------

0	358,526
---	---------

0	3,176
---	-------

0	1,169
---	-------

0	486
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0	1,237
---	-------

0	481,987
---	---------

0	11,655
---	--------

0	480
---	-----

0	3,530,128
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0	(4,519)
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0	1,613
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106	440
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6,432	358,348	359,164	80,573
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133	7,410	8,006	15,298
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676	37,662	37,725	24,785
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222	918
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18	1,003	1,031	1,013
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490	2,069
-----	-------

5	860	3,336
---	-----	-------

7	30
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868	48,359	15	48,917	45,977
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90	5,014	19,404	64,578
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## SDD AAA-SDD (2nd Allocation)

Fund	Dept		GIS Services		Countywide Tech Dev	
			Base:	Allocation:	Base:	Allocation:
			GIS Actual	Base x	No. of	Base x
			Hours	21.1686	Emps.	7.3407
					Covered	
AAA	ADS	Behavioral Health - Alcohol & Drug Services			66	483
AAA	APT	Airports Administration			27	198
AAA	ASR	Assessor	50	1,058	197	1,445
AAA	AWM	Agriculture/Weights & Measures			62	456
AAA	BDF	Board of Supervisors (all districts)	153	3,239	22	163
AAA	CBD	Clerk of the Board			14	104
AAA	CCM	County Museum			43	311
AAA	CCP	Regional Parks	18	381	62	458
AAA	CCS	California Children's Services			149	1,093
AAA	CTN	Trial Courts - State Ineligible Costs				
AAA	DAT	District Attorney			456	3,346
AAA	DCS	HSS - Child Support Services			475	3,486
AAA	DOS	D.A. - Child Abduction			6	42
AAA	DPA	Human Services System	1	21	3,414	25,061
AAA	EDF	Economic Development Function	196	4,149	27	202
AAA	EMC	Emergency Medical Care Costs				
AAA	FLP	Family Law Program				
AAA	FMH	Facilities Management - Home Repair			8	59
AAA	FRN	Franchise Administration			2	16
AAA	GJY	Grand Jury				
AAA	HCC	Health Care Costs			4	28
AAA	IDC	Indigent Defense				
AAA	LIT	Litigation Proceeds and Uses				
AAA	LNJ	Law and Justice Group			1	7
AAA	LUS	Land Use Services Department	963	20,385	176	1,295
AAA	MLH	Behavioral Health	7	148	503	3,693
AAA	OCH	HRD - Employee Health and Wellness			10	77
AAA	PBD	Public Defender	9	191	191	1,403
AAA	PGD	Public Guardian			26	188
AAA	PHL	Public Health	162	3,429	809	5,935
AAA	PRB	Probation	81	1,715	1,044	7,657
AAA	ROV	Registrar of Voters	40	847	27	197
AAA	SCL	School Claims				
AAA	SHR	Sheriff	17	360	2,912	21,379
AAA	SVR	Surveyor	160	3,387	33	242
AAA	TRC	Trial Court Funding				



## SDD AAA-SDD (2nd Allocation)

**Systems Dev Svcs**

Base: Allocation:

SDD Actual Hours	Base x 55.7133	Direct Charges	Total	Total Allocation
			483	1,995
			198	817
6,268	349,211		351,715	570,251
239	13,315		13,771	17,978
498	27,745	25	31,172	83,737
646	35,991		36,094	85,216
10	557		868	2,598
19	1,059	10	1,908	5,620
			1,093	4,520
			0	0
761	42,398		45,744	112,550
191	10,641		14,127	17,636
			42	174
7,170	399,464	1,588	426,134	436,671
320	17,828	155	22,334	41,136
			0	0
			0	0
			59	244
			16	67
			0	0
			28	117
			0	0
			0	0
			7	30
811	45,183	4,239	71,103	133,287
8,168	455,066	5	458,912	482,397
			77	317
64	3,566	10	5,170	14,988
			188	777
392	21,840	3,455	34,659	63,343
2,510	139,840	75	149,287	328,726
406	22,620	3,335	26,999	61,055
			0	0
8,052	448,603	15	470,357	766,188
453	25,238		28,867	27,901
			0	0

**SDD AAA-SDD (2nd Allocation)**

Fund	Dept		GIS Services		Countywide Tech Dev	
			Base:	Allocation:	Base:	Allocation:
			GIS Actual Hours	Base x 21.1686	No. of Emps. Covered	Base x 7.3407
AAA	TTC	Treasurer -Tax Collector			146	1,071
AAA	VAF	Veterans Affairs			17	127
<b>Other Operating Units</b>						
(various)	(various)	Brd-Gov'd Special Districts (summary)	141	2,985	617	4,529
(various)	(various)	Redevelopment Agency - RDA	66	1,397		
(various)	(various)	Self-Gov'd Special Districts (summary)				
(various)	RGP/RPR	EI Mirage Project				
AAF	OOA	Aging and Adult Services			49	358
CJV	CIP	Capital Projects - All Funds				
MPA	500	Mojave Desert AQMD (all funds)				
NFY	870	S A N B A G (all funds)	1	21	30	222
NGJ	875	Inland Library System (all funds)			4	30
NHY	890	L A F C O	281	5,948	5	36
NIA	900	Law Library				
PAB	RET	Board of Retirement - Admin			40	295
RFZ	097	Flood Control District (all zones)	53	1,122	152	1,115
RHH	498	IHSS Public Authority				
RRC	903	Children & Families First Comm.				4
RSC	HPS	Headstart/Preschool Services			87	639
SAA	TRA	Transportation (all funds)	1,032	21,846	309	2,265
SAC	JOB	Jobs and Employment Services (all funds)			89	654
SAP	CLB	County Library	4	85	296	2,176
SAU	ECD	Economic & Comm. Dev. (all funds)	22	466	47	348
SFH	CAO	Disaster Recovery Fund				
STD	905	Authority for the Handicapped				
<b>All Other</b>						
(various)	(various)	All Other	2,827	59,844	933	6,850
<b>Totals</b>			<b>6,294</b>	<b>133,235</b>	<b>16,025</b>	<b>117,646</b>

**SDD AAA-SDD (2nd Allocation)**

<b>Systems Dev Svcs</b>				
Base:	Allocation:			
SDD Actual Hours	Base x 55.7133	<b>Direct Charges</b>	<b>Total</b>	<b>Total Allocation</b>
7,712	429,661		430,732	933,916
			127	526
352	19,611	1,118	28,243	43,402
25	1,393	35	2,825	4,571
			0	0
			0	0
			358	1,480
			0	0
24	1,337		1,337	(7,650)
		3,969	4,213	17,482
			30	124
57	3,176	1,932	11,092	23,254
			0	0
33	1,839		2,134	2,351
1,535	85,520	3,560	91,317	97,466
			0	0
			4	15
			639	2,641
3,515	195,832	3,480	223,423	244,792
161	8,970		9,623	10,621
			2,261	9,032
1,638	91,258	3,345	95,417	83,972
			0	0
			0	0
550	30,642	19,507	116,843	316,280
<b>60,797</b>	<b>3,387,201</b>	<b>49,879</b>	<b>3,687,962</b>	<b>11,397,736</b>



# **FACILITIES MANAGEMENT - ADMINISTRATION**

## **AAA FMD FMT/AAA UTL**

### **STATEMENT OF FUNCTION**

Facilities Management Department Administration Division manages the County's building maintenance activities, custodial services, grounds services, home repair programs, and administers utilities payments for County-occupied buildings.

### **DESCRIPTION OF COSTS**

The costs to be allocated include:

- (1) Current Expenditures: Salaries and employee benefits, services and supplies (net of abatements and encumbered amounts), interest on lease/purchased equipment, interfund charges, and payments on prior-year encumbrances;
- (2) Equipment Use Allowance: 6.67% of the acquisition cost of capitalized equipment;
- (3) Space Use Allowance: 2% of building acquisition costs;
- (3) Unbilled Utilities Costs.

Net Allocable Costs are distributed between Facilities Management Administration and the Utilities Program Administration based on actual hours. Facilities Management administrative costs are allocated to benefiting entities based on actual hours. Utility program administrative costs are allocated to all benefiting entities based on their utility costs.

Revenues and reimbursements for services provided by Facilities Management Administration are credited against the applicable entity's share of 1st allocation costs.

**Facilities Management - Admin/Utilities****1st Allocation**

<b>Details</b>	<b>Source Section</b>	<b>Amount</b>
<b>COSTS</b>		
Current Expenditures	4	647,968
Equipment Use	5	535
Space Use	7	37,544
Utilities	8	135,564
<b>TOTAL ALLOCABLE</b>		<b>821,611</b>
<b>NET ALLOCABLE</b>		<b>821,611</b>

**Allocation to Function**

<b>Function</b>	<b>Actual Expenditures</b>	<b>Dist. of 1st Alloc. to Function 1.2680</b>	<b>Less: Unallocated Costs</b>	<b>Less: Program Reimbursement</b>
Facilities Management Administration	493,131	625,281	0	0
Utilities Administration	154,837	196,330	0	0
<b>TOTALS</b>	<b>647,968</b>	<b>821,611</b>	<b>0</b>	<b>0</b>

**Facilities Management - Admin/Utilities****2nd Allocation**

<b>Fund</b>	<b>Dept</b>	<b>Description</b>	<b>Amount</b>
AAA	ACR	Auditor/Controller - Recorder	7,956
AAA	ANE	Architecture & Engineering	0
AAA	CAO	County Administrative Office	743
AAA	CCL	County Counsel	20,682
AAA	FMC	Facilities Management - Custodial	122,876
AAA	FMG	Facilities Management - Grounds	78,550
AAA	FMM	Facilities Management - Maintenance	354,605
AAA	FMT/UTL	Facilities Management - Admin/Utilities	1,868
AAA	HRD/UNI	Human Resources	11,745
AAA	PSG	Public Services Group	13,778
AAA	PUR	Purchasing	0
AAA	RPR/RNT	Real Estate Services/Rent	1,654
AAA	SDD	IS - Systems Development	(4,519)
<b>TOTAL ALLOCABLE</b>			<b>609,936</b>

**Allocation to Function**

<b>Allowed 1st Allocation</b>	<b>Dist. of 2nd Alloc. to Function 0.9413</b>	<b>Allowed 2nd Allocation</b>	<b>Base Used In Allocating to Benefiting Budget Units</b>
625,281	464,187	464,187	Actual Hours
196,330	145,749	145,749	Utilities Costs
<b>821,611</b>	<b>609,936</b>	<b>609,936</b>	

**Facilities Management - Admin/Utilities AAA-FMT/UTL (1st Allocation)**

Fund	Dept		Facilities Management Admin		Utilities Admin	
			Base:	Allocation:	Base:	Allocation:
			Actual Hours	Base x 111.6373	Utilities Costs	Base x 0.0138
Central Support Service Units						
AAA	ACR	Auditor/Controller - Recorder			221,044	3,046
AAA	ANE	Architecture & Engineering			27,020	372
AAA	CAO	County Administrative Office			28,847	397
AAA	CCL	County Counsel			81,496	1,123
AAA	FMC	Facilities Management - Custodial	2,037	227,405		
AAA	FMG	Facilities Management - Grounds	1,164	129,946		
AAA	FMM	Facilities Management - Maintenance	1,866	208,315		
AAA	HRD/UNI	Human Resources			71,682	988
AAA	PUR	Purchasing			27,099	373
AAA	RPR/RNT	Real Estate Services/Rent			14,653	202
AAA	SDD	IS - Systems Development			323,947	4,463
Administrative Groups						
AAA	FMT/UTL	Facilities Management - Admin/Utilities			135,564	1,868
AAA	PSG	Public Services Group			4,182	58
Operating Units						
Internal Service Funds						
IAG	PUR	Printing Services			20,720	285
IAJ	(various)	IS - Computer Operations			176,165	2,427
IAM	(various)	IS - Network Services			102,221	1,408
IAV	PUR	Central Stores			105,926	1,459
IAY	PUR	Mail Services			12,731	175
IBA	VHS	Fleet Mgmt - Motor Pool			17,410	240
IBP	RMG	HRD - Risk Management (all funds)			53,496	737
ICB	VHS	Fleet Mgmt - Garage/Warehouse			144,207	1,987
IRM	ACR	ACR-Records Management			51,611	711
Enterprise Funds						
EAA	SWM	Solid Waste Management (all funds)			81,211	1,119
EAD	MCR	Arrowhead Regional Medical Center (all funds)			53,378	735

**General Fund Operating Units**



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**Facilities Management - Admin/Utilities AAA-FMT/UTL (1st Allocation)**

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Credits	Total
	3,046
	372
	397
	1,123
	227,405
	129,946
	208,315
	988
	373
	202
	4,463
	1,868
	58
	285
	2,427
	1,408
	1,459
	175
	240
	737
	1,987
	711
	1,119
	735

**Facilities Management - Admin/Utilities AAA-FMT/UTL (1st Allocation)**

Fund	Dept		Facilities Management Admin		Utilities Admin	
			Base:	Allocation:	Base:	Allocation:
			Actual Hours	Base x 111.6373	Utilities Costs	Base x 0.0138
AAA	ADS	Behavioral Health - Alcohol & Drug Services			3,415	47
AAA	APT	Airports Administration			311,805	4,296
AAA	ASR	Assessor			126,947	1,749
AAA	AWM	Agriculture/Weights & Measures			26,537	366
AAA	BDF	Board of Supervisors (all districts)			82,626	1,138
AAA	CBD	Clerk of the Board			12,666	175
AAA	CCM	County Museum			209,994	2,893
AAA	CCP	Regional Parks			1,554,820	21,423
AAA	CCS	California Children's Services				
AAA	CTN	Trial Courts - State Ineligible Costs				
AAA	DAT	District Attorney			242,472	3,341
AAA	DCS	HSS - Child Support Services				
AAA	DOS	D.A. - Child Abduction				
AAA	DPA	Human Services System			96,523	1,330
AAA	EDF	Economic Development Function				
AAA	EMC	Emergency Medical Care Costs				
AAA	FLP	Family Law Program				
AAA	FMH	Facilities Management - Home Repair	534	59,614		
AAA	FRN	Franchise Administration				
AAA	GJY	Grand Jury			5,017	69
AAA	HCC	Health Care Costs				
AAA	IDC	Indigent Defense				
AAA	LIT	Litigation Proceeds and Uses				
AAA	LNJ	Law and Justice Group				
AAA	LUS	Land Use Services Department			98,813	1,361
AAA	MLH	Behavioral Health			181,039	2,494
AAA	OCH	HRD - Employee Health and Wellness				
AAA	PBD	Public Defender			156,335	2,154
AAA	PGD	Public Guardian			55,656	767
AAA	PHL	Public Health			337,559	4,651
AAA	PRB	Probation			1,214,860	16,738
AAA	ROV	Registrar of Voters			64,502	889
AAA	SCL	School Claims			313,440	4,319
AAA	SHR	Sheriff			5,044,810	69,508
AAA	SVR	Surveyor			17,277	238
AAA	TRC	Trial Court Funding				

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**Facilities Management - Admin/Utilities AAA-FMT/UTL (1st Allocation)**

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Credits	Total
	47
	4,296
	1,749
	366
	1,138
	175
	2,893
	21,423
	0
	0
	3,341
	0
	0
	1,330
	0
	0
	0
	59,614
	0
	69
	0
	0
	0
	0
	1,361
	2,494
	0
	2,154
	767
	4,651
	16,738
	889
	4,319
	69,508
	238
	0

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**Facilities Management - Admin/Utilities AAA-FMT/UTL (1st Allocation)**

Fund	Dept		Facilities Management Admin		Utilities Admin	
			Base:	Allocation:	Base:	Allocation:
			Actual Hours	Base x 111.6373	Utilities Costs	Base x 0.0138
AAA	TTC	Treasurer -Tax Collector			79,888	1,101
AAA	VAF	Veterans Affairs			11,164	154
<b>Other Operating Units</b>						
(various)	(various)	Brd-Gov'd Special Districts (summary)			87,428	1,205
(various)	(various)	Redevelopment Agency - RDA				
(various)	(various)	Self-Gov'd Special Districts (summary)				
(various)	RGP/RPR	El Mirage Project				
AAF	OOA	Aging and Adult Services				
CJV	CIP	Capital Projects - All Funds				
MPA	500	Mojave Desert AQMD (all funds)				
NFY	870	S A N B A G (all funds)				
NGJ	875	Inland Library System (all funds)				
NHY	890	L A F C O			4,693	65
NIA	900	Law Library				
PAB	RET	Board of Retirement - Admin				
RFZ	097	Flood Control District (all zones)			60,736	837
RHH	498	IHSS Public Authority				
RRC	903	Children & Families First Comm.				
RSC	HPS	Headstart/Preschool Services			35,300	486
SAA	TRA	Transportation (all funds)			173,155	2,386
SAC	JOB	Jobs and Employment Services (all funds)				
SAP	CLB	County Library				
SAU	ECD	Economic & Comm. Dev. (all funds)			27,662	381
SFH	CAO	Disaster Recovery Fund			(406)	(6)
STD	905	Authority for the Handicapped				
<b>All Other</b>						
(various)	(various)	All Other			1,858,048	25,600
<b>Totals</b>			<b>5,601</b>	<b>625,281</b>	<b>14,249,391</b>	<b>196,330</b>

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**Facilities Management - Admin/Utilities AAA-FMT/UTL (1st Allocation)**

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Credits	Total
	1,101
	154
	1,205
	0
	0
	0
	0
	0
	0
	0
	65
	0
	0
	837
	0
	0
	486
	2,386
	0
	0
	381
	(6)
	0
	25,600
	821,611

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**Facilities Management - Admin/Utilities AAA-FMT/UTL (2nd Allocation)**

Fund	Dept		Facilities Management Admin		Utilities Admin	
			Base:	Allocation:	Base:	Allocation:
			Actual Hours	Base x 869.2650	Utilities Costs	Base x 0.0109
<b>Central Support Service Units</b>						
AAA	ACR	Auditor/Controller - Recorder				
AAA	ANE	Architecture & Engineering				
AAA	CAO	County Administrative Office				
AAA	CCL	County Counsel				
AAA	FMC	Facilities Management - Custodial				
AAA	FMG	Facilities Management - Grounds				
AAA	FMM	Facilities Management - Maintenance				
AAA	HRD/UNI	Human Resources				
AAA	PUR	Purchasing				
AAA	RPR/RNT	Real Estate Services/Rent				
AAA	SDD	IS - Systems Development				
<b>Administrative Groups</b>						
AAA	FMT/UTL	Facilities Management - Admin/Utilities				
AAA	PSG	Public Services Group				
<b>Operating Units</b>						
<b>Internal Service Funds</b>						
IAG	PUR	Printing Services		20,720	227	
IAJ	(various)	IS - Computer Operations		176,165	1,929	
IAM	(various)	IS - Network Services		102,221	1,119	
IAV	PUR	Central Stores		105,926	1,160	
IAY	PUR	Mail Services		12,731	139	
IBA	VHS	Fleet Mgmt - Motor Pool		17,410	191	
IBP	RMG	HRD - Risk Management (all funds)		53,496	586	
ICB	VHS	Fleet Mgmt - Garage/Warehouse		144,207	1,579	
IRM	ACR	ACR-Records Management		51,611	565	
<b>Enterprise Funds</b>						
EAA	SWM	Solid Waste Management (all funds)		81,211	889	
EAD	MCR	Arrowhead Regional Medical Center (all funds)		53,378	584	
<b>General Fund Operating Units</b>						

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**Facilities Management - Admin/Utilities AAA-FMT/UTL (2nd Allocation)**

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<b>Total</b>	<b>Total Allocation</b>
0	3,046
0	372
0	397
0	1,123
0	227,405
0	129,946
0	208,315
0	988
0	373
0	202
0	4,463
0	1,868
0	58
227	512
1,929	4,356
1,119	2,527
1,160	2,619
139	315
191	430
586	1,323
1,579	3,566
565	1,276
889	2,008
584	1,320

**Facilities Management - Admin/Utilities AAA-FMT/UTL (2nd Allocation)**

Fund	Dept		Facilities Management Admin		Utilities Admin	
			Base:	Allocation:	Base:	Allocation:
			Actual Hours	Base x 869.2650	Utilities Costs	Base x 0.0109
AAA	ADS	Behavioral Health - Alcohol & Drug Services			3,415	37
AAA	APT	Airports Administration			311,805	3,413
AAA	ASR	Assessor			126,947	1,390
AAA	AWM	Agriculture/Weights & Measures			26,537	291
AAA	BDF	Board of Supervisors (all districts)			82,626	905
AAA	CBD	Clerk of the Board			12,666	139
AAA	CCM	County Museum			209,994	2,299
AAA	CCP	Regional Parks			1,554,820	17,021
AAA	CCS	California Children's Services				
AAA	CTN	Trial Courts - State Ineligible Costs				
AAA	DAT	District Attorney			242,472	2,654
AAA	DCS	HSS - Child Support Services				
AAA	DOS	D.A. - Child Abduction				
AAA	DPA	Human Services System			96,523	1,057
AAA	EDF	Economic Development Function				
AAA	EMC	Emergency Medical Care Costs				
AAA	FLP	Family Law Program				
AAA	FMH	Facilities Management - Home Repair	534	464,187		
AAA	FRN	Franchise Administration				
AAA	GJY	Grand Jury			5,017	55
AAA	HCC	Health Care Costs				
AAA	IDC	Indigent Defense				
AAA	LIT	Litigation Proceeds and Uses				
AAA	LNJ	Law and Justice Group				
AAA	LUS	Land Use Services Department			98,813	1,082
AAA	MLH	Behavioral Health			181,039	1,982
AAA	OCH	HRD - Employee Health and Wellness				
AAA	PBD	Public Defender			156,335	1,711
AAA	PGD	Public Guardian			55,656	609
AAA	PHL	Public Health			337,559	3,695
AAA	PRB	Probation			1,214,860	13,299
AAA	ROV	Registrar of Voters			64,502	706
AAA	SCL	School Claims			313,440	3,431
AAA	SHR	Sheriff			5,044,810	55,226
AAA	SVR	Surveyor			17,277	189
AAA	TRC	Trial Court Funding				



# Facilities Management - Admin/Utilities AAA-FMT/UTL (2nd Allocation)

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Total	Total Allocation
37	84
3,413	7,709
1,390	3,139
291	656
905	2,043
139	313
2,299	5,192
17,021	38,443
0	0
0	0
2,654	5,995
0	0
0	0
1,057	2,387
0	0
0	0
0	0
464,187	523,802
0	0
55	124
0	0
0	0
0	0
0	0
1,082	2,443
1,982	4,476
0	0
1,711	3,865
609	1,376
3,695	8,346
13,299	30,038
706	1,595
3,431	7,750
55,226	124,734
189	427
0	0

---

**Facilities Management - Admin/Utilities AAA-FMT/UTL (2nd Allocation)**

Fund	Dept		Facilities Management Admin		Utilities Admin	
			Base:	Allocation:	Base:	Allocation:
			Actual Hours	Base x 869.2650	Utilities Costs	Base x 0.0109
AAA	TTC	Treasurer -Tax Collector			79,888	875
AAA	VAF	Veterans Affairs			11,164	122
<b>Other Operating Units</b>						
(various)	(various)	Brd-Gov'd Special Districts (summary)			87,428	957
(various)	(various)	Redevelopment Agency - RDA				
(various)	(various)	Self-Gov'd Special Districts (summary)				
(various)	RGP/RPR	El Mirage Project				
AAF	OOA	Aging and Adult Services				
CJV	CIP	Capital Projects - All Funds				
MPA	500	Mojave Desert AQMD (all funds)				
NFY	870	S A N B A G (all funds)				
NGJ	875	Inland Library System (all funds)				
NHY	890	L A F C O			4,693	51
NIA	900	Law Library				
PAB	RET	Board of Retirement - Admin				
RFZ	097	Flood Control District (all zones)			60,736	665
RHH	498	IHSS Public Authority				
RRC	903	Children & Families First Comm.				
RSC	HPS	Headstart/Preschool Services			35,300	386
SAA	TRA	Transportation (all funds)			173,155	1,896
SAC	JOB	Jobs and Employment Services (all funds)				
SAP	CLB	County Library				
SAU	ECD	Economic & Comm. Dev. (all funds)			27,662	303
SFH	CAO	Disaster Recovery Fund			(406)	(4)
STD	905	Authority for the Handicapped				
<b>All Other</b>						
(various)	(various)	All Other			1,858,048	20,340
<b>Totals</b>			<b>534</b>	<b>464,187</b>	<b>13,313,857</b>	<b>145,749</b>

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**Facilities Management - Admin/Utilities AAA-FMT/UTL (2nd Allocation)**

---

<b>Total</b>	<b>Total Allocation</b>
875	1,975
122	276
957	2,162
0	0
0	0
0	0
0	0
0	0
0	0
0	0
0	0
51	116
0	0
0	0
665	1,502
0	0
0	0
386	873
1,896	4,281
0	0
0	0
303	684
(4)	(10)
0	0
20,340	45,941
<b>609,936</b>	<b>1,431,547</b>

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# **PUBLIC SERVICES GROUP**

## **AAA PSG**

### **STATEMENT OF FUNCTION**

The Public Services Group (AAA-PSG) is responsible for organizational management, program direction and budgetary controls of the several County departments engaged in providing services to the public.

### **DESCRIPTION OF COSTS**

The costs to be allocated include:

- (1) Current Expenditures: Salaries and employee benefits, services and supplies (net of abatements and encumbered amounts), interest on lease/purchased equipment, interfund charges, and payments on prior-year encumbrances;
- (2) Equipment Use Allowance: 6.67% of the acquisition cost of capitalized equipment;
- (3) Space Use Allowance: 2% of building acquisition costs; and
- (4) Unbilled Utilities Costs.

The total of these amounts is allocated to all departments under the Group's direction based on the Group's actual hours distribution.

Revenues and reimbursements for services provided by the Public Services Group are credited against the applicable department's share of 1st allocation costs.

## Public Services Group

## 1st Allocation

Details	Source Section	Amount
<b>COSTS</b>		
Current Expenditures	4	1,496,666
Equipment Use	5	471
Space Use	7	5,059
Utilities	8	4,182
<b>TOTAL ALLOCABLE</b>		<b>1,506,378</b>
<b>NET ALLOCABLE</b>		<b>1,506,378</b>

## Allocation to Function

Function	Actual Expenditures	Dist. of 1st Alloc. to Function 1.0065	Less: Unallocated Costs	Less: Program Reimbursement
Public Services Administration	1,496,666	1,506,378	0	0
<b>TOTALS</b>	<b>1,496,666</b>	<b>1,506,378</b>	<b>0</b>	<b>0</b>

## Public Services Group

## 2nd Allocation

Fund	Dept	Description	Amount
AAA	ACR	Auditor/Controller - Recorder	3,126
AAA	ANE	Architecture & Engineering	0
AAA	CAO	County Administrative Office	1,324
AAA	CCL	County Counsel	0
AAA	FMC	Facilities Management - Custodial	3,063
AAA	FMG	Facilities Management - Grounds	889
AAA	FMM	Facilities Management - Maintenance	6,733
AAA	FMT/UTL	Facilities Management - Admin/Utilities	58
AAA	HRD/UNI	Human Resources	3,746
AAA	PSG	Public Services Group	122,470
AAA	PUR	Purchasing	0
AAA	RPR/RNT	Real Estate Services/Rent	0
AAA	SDD	IS - Systems Development	1,613
<b>TOTAL ALLOCABLE</b>			<b>143,022</b>

## Allocation to Function

Allowed 1st Allocation	Dist. of 2nd Alloc. to Function 0.0956	Allowed 2nd Allocation	Base Used In Allocating to Benefiting Budget Units
1,506,378	143,022	143,022	Actual Hours
<b>1,506,378</b>	<b>143,022</b>	<b>143,022</b>	

**Public Services Group AAA-PSG (1st Allocation)****Public Svcs Admn**

Base: Allocation:

Actual Base x  
Hours 102.0581

<b>Fund</b>	<b>Dept</b>			<b>Credits</b>	<b>Total</b>
<b>Central Support Service Units</b>					
AAA	ACR	Auditor/Controller - Recorder			0
AAA	ANE	Architecture & Engineering	840	85,729	85,729
AAA	CAO	County Administrative Office			0
AAA	CCL	County Counsel			0
AAA	FMC	Facilities Management - Custodial	170	17,350	17,350
AAA	FMG	Facilities Management - Grounds	160	16,329	16,329
AAA	FMM	Facilities Management - Maintenance	165	16,840	16,840
AAA	HRD/UNI	Human Resources			0
AAA	PUR	Purchasing			0
AAA	RPR/RNT	Real Estate Services/Rent	830	84,708	84,708
AAA	SDD	IS - Systems Development			0
<b>Administrative Groups</b>					
AAA	FMT/UTL	Facilities Management - Admin/Utilities	135	13,778	13,778
AAA	PSG	Public Services Group	1,200	122,470	122,470
<b>Operating Units</b>					
<b>Internal Service Funds</b>					
IAG	PUR	Printing Services			0
IAJ	(various)	IS - Computer Operations			0
IAM	(various)	IS - Network Services			0
IAV	PUR	Central Stores			0
IAY	PUR	Mail Services			0
IBA	VHS	Fleet Mgmt - Motor Pool	410	41,844	41,844
IBP	RMG	HRD - Risk Management (all funds)			0
ICB	VHS	Fleet Mgmt - Garage/Warehouse	330	33,679	33,679
IRM	ACR	ACR-Records Management			0
<b>Enterprise Funds</b>					
EAA	SWM	Solid Waste Management (all funds)	530	54,091	54,091
EAD	MCR	Arrowhead Regional Medical Center (all funds)			0

**General Fund Operating Units**



## Public Services Group AAA-PSG (1st Allocation)

## Public Svcs Admn

Base: Allocation:

Actual  
Hours Base x  
102.0581

Fund	Dept				Credits	Total
AAA	ADS	Behavioral Health - Alcohol & Drug Services				0
AAA	APT	Airports Administration	510	52,050		52,050
AAA	ASR	Assessor				0
AAA	AWM	Agriculture/Weights & Measures	410	41,844		41,844
AAA	BDF	Board of Supervisors (all districts)			(952)	952
AAA	CBD	Clerk of the Board				0
AAA	CCM	County Museum	580	59,194		59,194
AAA	CCP	Regional Parks	660	67,358		67,358
AAA	CCS	California Children's Services				0
AAA	CTN	Trial Courts - State Ineligible Costs				0
AAA	DAT	District Attorney				0
AAA	DCS	HSS - Child Support Services				0
AAA	DOS	D.A. - Child Abduction				0
AAA	DPA	Human Services System				0
AAA	EDF	Economic Development Function				0
AAA	EMC	Emergency Medical Care Costs				0
AAA	FLP	Family Law Program				0
AAA	FMH	Facilities Management - Home Repair	30	3,062		3,062
AAA	FRN	Franchise Administration				0
AAA	GJY	Grand Jury				0
AAA	HCC	Health Care Costs				0
AAA	IDC	Indigent Defense				0
AAA	LIT	Litigation Proceeds and Uses				0
AAA	LNJ	Law and Justice Group				0
AAA	LUS	Land Use Services Department	830	84,708		84,708
AAA	MLH	Behavioral Health				0
AAA	OCH	HRD - Employee Health and Wellness				0
AAA	PBD	Public Defender				0
AAA	PGD	Public Guardian				0
AAA	PHL	Public Health				0
AAA	PRB	Probation				0
AAA	ROV	Registrar of Voters	660	67,358		67,358
AAA	SCL	School Claims				0
AAA	SHR	Sheriff				0
AAA	SVR	Surveyor	55	5,613		5,613
AAA	TRC	Trial Court Funding				0

## Public Services Group AAA-PSG (1st Allocation)

## Public Svcs Admn

Base: Allocation:

Actual Base x  
Hours 102.0581

Fund	Dept				Credits	Total
AAA	TTC	Treasurer -Tax Collector				0
AAA	VAF	Veterans Affairs				0
<b>Other Operating Units</b>						
(various)	(various)	Brd-Gov'd Special Districts (summary)	2,265	231,162		231,162
(various)	(various)	Redevelopment Agency - RDA				0
(various)	(various)	Self-Gov'd Special Districts (summary)				0
(various)	RGP/RPR	EI Mirage Project				0
AAF	OOA	Aging and Adult Services				0
CJV	CIP	Capital Projects - All Funds	2,090	213,302		213,302
MPA	500	Mojave Desert AQMD (all funds)				0
NFY	870	S A N B A G (all funds)				0
NGJ	875	Inland Library System (all funds)				0
NHY	890	L A F C O				0
NIA	900	Law Library				0
PAB	RET	Board of Retirement - Admin				0
RFZ	097	Flood Control District (all zones)	530	54,091		54,091
RHH	498	IHSS Public Authority				0
RRC	903	Children & Families First Comm.				0
RSC	HPS	Headstart/Preschool Services				0
SAA	TRA	Transportation (all funds)	790	80,626		80,626
SAC	JOB	Jobs and Employment Services (all funds)				0
SAP	CLB	County Library	580	59,194		59,194
SAU	ECD	Economic & Comm. Dev. (all funds)				0
SFH	CAO	Disaster Recovery Fund				0
STD	905	Authority for the Handicapped				0
<b>All Other</b>						
(various)	(various)	All Other				0
<b>Totals</b>			<b>14,760</b>	<b>1,506,378</b>	<b>(952)</b>	<b>1,507,330</b>

**Public Services Group AAA-PSG (2nd Allocation)**

			<b>Public Svcs Admin</b>			
			Base:	Allocation:		
<b>Fund</b>	<b>Dept</b>		<b>Actual Hours</b>	<b>Base x 12.7018</b>	<b>Total</b>	<b>Total Allocation</b>
<b>Central Support Service Units</b>						
AAA	ACR	Auditor/Controller - Recorder			0	0
AAA	ANE	Architecture & Engineering			0	85,729
AAA	CAO	County Administrative Office			0	0
AAA	CCL	County Counsel			0	0
AAA	FMC	Facilities Management - Custodial			0	17,350
AAA	FMG	Facilities Management - Grounds			0	16,329
AAA	FMM	Facilities Management - Maintenance			0	16,840
AAA	HRD/UNI	Human Resources			0	0
AAA	PUR	Purchasing			0	0
AAA	RPR/RNT	Real Estate Services/Rent			0	84,708
AAA	SDD	IS - Systems Development			0	0
<b>Administrative Groups</b>						
AAA	FMT/UTL	Facilities Management - Admin/Utilities			0	13,778
AAA	PSG	Public Services Group			0	122,470
<b>Operating Units</b>						
<b>Internal Service Funds</b>						
IAG	PUR	Printing Services			0	0
IAJ	(various)	IS - Computer Operations			0	0
IAM	(various)	IS - Network Services			0	0
IAV	PUR	Central Stores			0	0
IAY	PUR	Mail Services			0	0
IBA	VHS	Fleet Mgmt - Motor Pool	410	5,208	5,208	47,052
IBP	RMG	HRD - Risk Management (all funds)			0	0
ICB	VHS	Fleet Mgmt - Garage/Warehouse	330	4,192	4,192	37,871
IRM	ACR	ACR-Records Management			0	0
<b>Enterprise Funds</b>						
EAA	SWM	Solid Waste Management (all funds)	530	6,732	6,732	60,823
EAD	MCR	Arrowhead Regional Medical Center (all funds)			0	0
<b>General Fund Operating Units</b>						

## Public Services Group AAA-PSG (2nd Allocation)

			Public Svcs Admin			
			Base:	Allocation:		
Fund	Dept		Actual Hours	Base x 12.7018	Total	Total Allocation
AAA	ADS	Behavioral Health - Alcohol & Drug Services			0	0
AAA	APT	Airports Administration	510	6,478	6,478	58,528
AAA	ASR	Assessor			0	0
AAA	AWM	Agriculture/Weights & Measures	410	5,208	5,208	47,052
AAA	BDF	Board of Supervisors (all districts)			0	952
AAA	CBD	Clerk of the Board			0	0
AAA	CCM	County Museum	580	7,367	7,367	66,561
AAA	CCP	Regional Parks	660	8,383	8,383	75,742
AAA	CCS	California Children's Services			0	0
AAA	CTN	Trial Courts - State Ineligible Costs			0	0
AAA	DAT	District Attorney			0	0
AAA	DCS	HSS - Child Support Services			0	0
AAA	DOS	D.A. - Child Abduction			0	0
AAA	DPA	Human Services System			0	0
AAA	EDF	Economic Development Function			0	0
AAA	EMC	Emergency Medical Care Costs			0	0
AAA	FLP	Family Law Program			0	0
AAA	FMH	Facilities Management - Home Repair	30	381	381	3,443
AAA	FRN	Franchise Administration			0	0
AAA	GJY	Grand Jury			0	0
AAA	HCC	Health Care Costs			0	0
AAA	IDC	Indigent Defense			0	0
AAA	LIT	Litigation Proceeds and Uses			0	0
AAA	LNJ	Law and Justice Group			0	0
AAA	LUS	Land Use Services Department	830	10,542	10,542	95,251
AAA	MLH	Behavioral Health			0	0
AAA	OCH	HRD - Employee Health and Wellness			0	0
AAA	PBD	Public Defender			0	0
AAA	PGD	Public Guardian			0	0
AAA	PHL	Public Health			0	0
AAA	PRB	Probation			0	0
AAA	ROV	Registrar of Voters	660	8,383	8,383	75,742
AAA	SCL	School Claims			0	0
AAA	SHR	Sheriff			0	0
AAA	SVR	Surveyor	55	699	699	6,312
AAA	TRC	Trial Court Funding			0	0

## Public Services Group AAA-PSG (2nd Allocation)

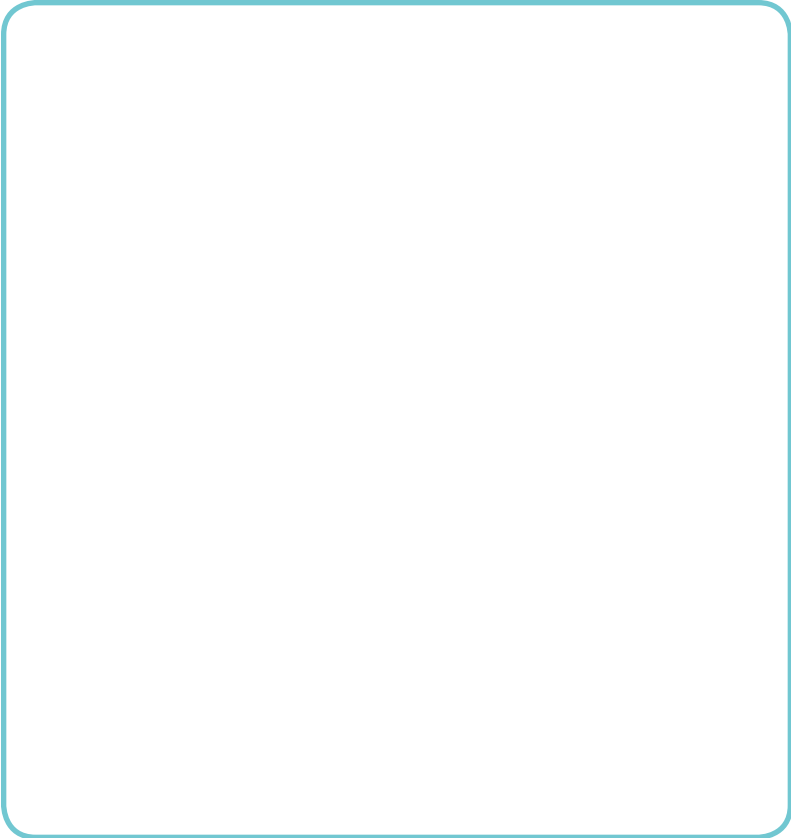
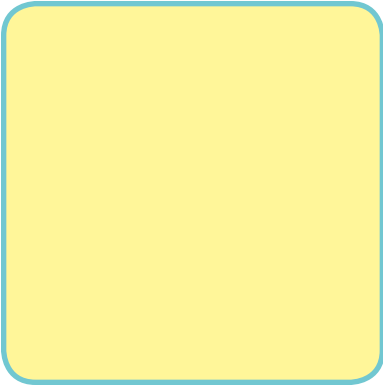
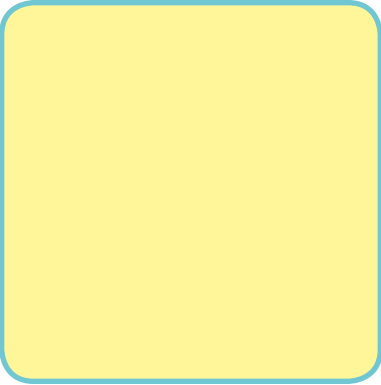
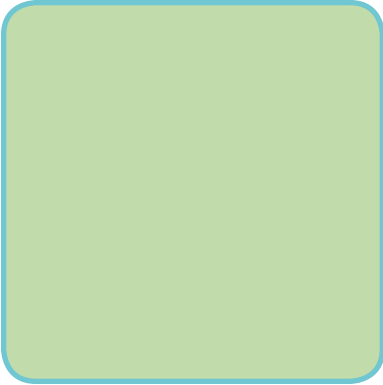
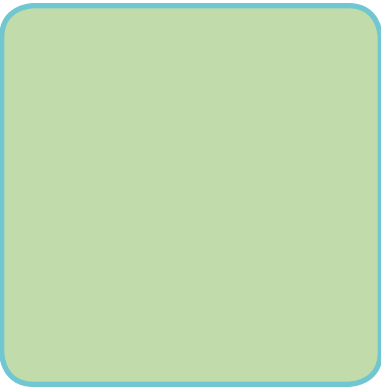
## Public Svcs Admin

Base: Allocation:

Actual  
Hours Base x  
12.7018

Fund	Dept				Total	Total Allocation
AAA	TTC	Treasurer -Tax Collector			0	0
AAA	VAF	Veterans Affairs			0	0
<b>Other Operating Units</b>						
(various)	(various)	Brd-Gov'd Special Districts (summary)	2,265	28,770	28,770	259,931
(various)	(various)	Redevelopment Agency - RDA			0	0
(various)	(various)	Self-Gov'd Special Districts (summary)			0	0
(various)	RGP/RPR	El Mirage Project			0	0
AAF	OOA	Aging and Adult Services			0	0
CJV	CIP	Capital Projects - All Funds	2,090	26,547	26,547	239,848
MPA	500	Mojave Desert AQMD (all funds)			0	0
NFY	870	S A N B A G (all funds)			0	0
NGJ	875	Inland Library System (all funds)			0	0
NHY	890	L A F C O			0	0
NIA	900	Law Library			0	0
PAB	RET	Board of Retirement - Admin			0	0
RFZ	097	Flood Control District (all zones)	530	6,732	6,732	60,823
RHH	498	IHSS Public Authority			0	0
RRC	903	Children & Families First Comm.			0	0
RSC	HPS	Headstart/Preschool Services			0	0
SAA	TRA	Transportation (all funds)	790	10,034	10,034	90,660
SAC	JOB	Jobs and Employment Services (all funds)			0	0
SAP	CLB	County Library	580	7,367	7,367	66,561
SAU	ECD	Economic & Comm. Dev. (all funds)			0	0
SFH	CAO	Disaster Recovery Fund			0	0
STD	905	Authority for the Handicapped			0	0
<b>All Other</b>						
(various)	(various)	All Other			0	0
<b>Totals</b>			<b>11,260</b>	<b>143,022</b>	<b>143,022</b>	<b>1,650,352</b>





## COST ESTIMATION ALLOWANCE

The purpose of the following schedules is to determine the expected increases/decreases in service unit and administrative group expenditures during the current fiscal year, and offset these amounts by expected increases/decreases in receipts for the same fiscal year. The resulting net adjustment is allocated from all service units and administrative groups to operating units to estimate the operating units' FY 2007-2008 claimable costs. The FY 2006-2007 budget figures and 2005-2006 actual amounts have been used in this analysis.

Cost estimation schedules are:

### Section-page

<b>22-02</b>	<b>Summary of Cost Estimation Allowances</b> - final schedule of adjustments allocated to operating units from schedules at 22-10 and 22-12.
<b>22-10</b>	<b>Summary of Cost Estimation Allowances Allocated To Service Units and Administrative Groups</b> - first allocation of service unit adjustments shown at 22-12 to other service units and groups.
<b>22-12</b>	<b>Service Unit and Administrative Group Cost Estimation Allowances</b> - schedule of adjustments to service unit and group, computed by comparing budget and actual expenditures/receipts.



**COUNTY WIDE COST ALLOCATION ESTIMATED PLAN  
SUMMARY OF COST ESTIMATION ALLOWANCES**

COSTS ALLOCATED TO ...			COSTS ALLOCATED FROM ...				
			Auditor/ Controller AAA-ACR	Arch. & Eng. AAA-ANE	County Admin. Office AAA-CAO	County Counsel AAA-CCL	Fac. Mgmt Custodial AAA-FMC
Fund	Dept						
Operating Units							
Internal Service Funds							
IAG	PUR	Printing Services	7,915	0	995	0	522
IAJ	(various)	IS - Computer Operations	15,307	0	7,792	0	13,330
IAM	(various)	IS - Network Services	16,027	0	5,646	0	2,602
IAV	PUR	Central Stores	30,837	0	588	0	2,254
IAY	PUR	Mail Services	9,098	0	2,077	0	287
IBA	VHS	Fleet Mgmt - Motor Pool	14,108	0	259	(3)	0
IBP	RMG	HRD - Risk Management (all funds)	91,395	0	4,596	(4,063)	86
ICB	VHS	Fleet Mgmt - Garage/Warehouse	35,819	0	6,406	(3)	5
IRM	ACR	ACR-Records Management	2,507	0	69	0	1,089
Operating Units							
Enterprise Funds							
EAA	SWM	Solid Waste Management (all funds)	65,724	0	5,026	(498)	944
EAD	MCR	Arrowhead Regional Medical Center (all funds)	204,302	0	192,198	(171)	0
Operating Units							
General Fund Operating Units							
AAA	ADS	Behavioral Health - Alcohol & Drug Services	9,481	0	4,718	0	0
AAA	APT	Airports Administration	5,576	(3,111)	1,847	(91)	129
AAA	ASR	Assessor	16,279	0	13,860	(169)	5,109
AAA	AWM	Agriculture/Weights & Measures	4,765	0	4,259	(15)	971
AAA	BDF	Board of Supervisors (all districts)	6,802	0	4,253	(857)	6,355
AAA	CBD	Clerk of the Board	1,776	0	1,013	(49)	952
AAA	CCM	County Museum	8,136	0	4,158	(50)	8,027
AAA	CCP	Regional Parks	25,954	0	10,617	(136)	1,080
AAA	CCS	California Children's Services	8,673	0	10,219	0	0

**COUNTY WIDE COST ALLOCATION ESTIMATED PLAN  
SUMMARY OF COST ESTIMATION ALLOWANCES**

**COSTS ALLOCATED FROM ...**

<b>Fac. Mgmt Grounds AAA-FMG</b>	<b>Fac. Mgmt Maint. AAA-FMM</b>	<b>Human Resources AAA- HRD/UNI</b>	<b>Purch. AAA-PUR</b>	<b>Real Est Services AAA- RPR/RNT</b>	<b>IS System Dev AAA-SDD</b>	<b>Fac. Mgmt Admin/Util AAA- FMT/UTL</b>	<b>Public Services Group AAA-PSG</b>	<b>Total</b>
333	3,563	(184)	0	0	51	162	0	13,357
8,648	43,231	(1,526)	4,624	0	98,796	1,376	0	191,577
158	28,866	(1,038)	4,019	12,578	2,321	798	0	71,978
1,381	6,072	(109)	185	0	10,372	827	0	52,409
166	3,339	(387)	101	0	107	99	0	14,886
0	404	(48)	2,270	0	289	136	13,297	30,711
0	1,238	(849)	101	0	235	418	0	93,158
1,529	7,589	(1,550)	135	0	413	1,126	10,702	62,171
673	1,997	(13)	0	0	4	403	0	6,728
3,542	6,003	(958)	2,035	8,118	13,542	634	17,188	121,302
133,498	137	(35,023)	7,600	1,114	8,281	417	0	512,352
0	13	(1,113)	0	176	232	27	0	13,533
0	260	(371)	1,093	16,074	95	2,435	16,540	40,475
5,017	5,189	(3,102)	992	1,918	97,108	991	0	143,193
344	5,829	(788)	50	10	3,875	207	13,297	32,805
5,039	19,809	(535)	622	914	9,290	645	0	52,338
812	3,054	(224)	605	0	9,933	99	0	17,971
30,441	5,943	(654)	219	1,078	302	1,640	18,810	78,051
180	977	(1,820)	1,295	1,244	699	12,140	21,404	73,635
0	0	(1,933)	219	22	525	0	0	17,724

**COUNTY WIDE COST ALLOCATION ESTIMATED PLAN  
SUMMARY OF COST ESTIMATION ALLOWANCES**

COSTS ALLOCATED TO ...			COSTS ALLOCATED FROM ...				
Fund	Dept		Auditor/ Controller AAA-ACR	Arch. & Eng. AAA-ANE	County Admin. Office AAA-CAO	County Counsel AAA-CCL	Fac. Mgmt Custodial AAA-FMC
AAA	CTN	Trial Courts - State Ineligible Costs	212	0	0	0	6,380
AAA	DAT	District Attorney	43,663	0	31,517	(28)	8,296
AAA	DCS	HSS - Child Support Services	39,509	0	35,472	(18)	13
AAA	DOS	D.A. - Child Abduction	745	0	393	0	0
AAA	DPA	Human Services System	268,350	0	251,090	(980)	7,127
AAA	EDF	Economic Development Function	2,866	0	1,974	0	0
AAA	EMC	Emergency Medical Care Costs	141	0	0	0	0
AAA	FLP	Family Law Program	410	0	0	0	0
AAA	FMH	Facilities Management - Home Repair	1,998	0	562	0	0
AAA	FRN	Franchise Administration	302	0	150	0	0
AAA	GJY	Grand Jury	908	0	0	(13)	13
AAA	HCC	Health Care Costs	669	0	264	0	0
AAA	IDC	Indigent Defense	1,474	0	0	0	0
AAA	LIT	Litigation Proceeds and Uses	51	0	0	0	0
AAA	LNJ	Law and Justice Group	237	0	69	0	0
AAA	LUS	Land Use Services Department	21,830	0	12,230	(1,285)	6,525
AAA	MLH	Behavioral Health	62,794	0	37,330	(244)	19,247
AAA	OCH	HRD - Employee Health and Wellness	1,273	0	923	0	0
AAA	PBD	Public Defender	19,341	0	13,277	(65)	4,637
AAA	PGD	Public Guardian	2,256	0	1,757	0	722
AAA	PHL	Public Health	78,575	0	59,570	(199)	18,383
AAA	PRB	Probation	93,877	0	74,902	(101)	32,312
AAA	ROV	Registrar of Voters	11,966	0	2,274	(50)	1,377
AAA	SCL	School Claims	47,594	0	0	(107)	0
AAA	SHR	Sheriff	339,892	0	232,807	(1,144)	46,906
AAA	SVR	Surveyor	4,242	0	2,530	(1)	315
AAA	TRC	Trial Court Funding	377	0	0	0	0
AAA	TTC	Treasurer -Tax Collector	91,257	0	10,314	(498)	6,751
AAA	VAF	Veterans Affairs	1,689	0	1,190	(1)	704

**COUNTY WIDE COST ALLOCATION ESTIMATED PLAN  
SUMMARY OF COST ESTIMATION ALLOWANCES**

**COSTS ALLOCATED FROM ...**

<b>Fac. Mgmt Grounds AAA-FMG</b>	<b>Fac. Mgmt Maint. AAA-FMM</b>	<b>Human Resources AAA- HRD/UNI</b>	<b>Purch. AAA-PUR</b>	<b>Real Est Services AAA- RPR/RNT</b>	<b>IS System Dev AAA-SDD</b>	<b>Fac. Mgmt Admin/Util AAA- FMT/UTL</b>	<b>Public Services Group AAA-PSG</b>	<b>Total</b>
0	19,019	0	50	0	0	0	0	25,660
9,824	26,337	(6,043)	1,396	3,494	13,248	1,893	0	133,598
0	381	(8,064)	639	878	4,595	0	0	73,405
0	0	(73)	0	0	20	0	0	1,085
10,156	4,970	(55,348)	4,506	39,697	121,915	754	0	652,236
0	24	(357)	1,984	0	7,048	0	0	13,538
0	0	0	0	0	0	0	0	141
0	0	0	0	0	0	0	0	410
0	0	(103)	0	0	28	91,180	973	94,638
0	0	(28)	50	0	8	0	0	483
561	384	0	0	0	0	39	0	1,893
0	0	(49)	50	0	14	0	0	948
0	0	0	0	0	0	0	0	1,474
0	0	0	17	0	0	0	0	68
0	0	(13)	0	0	4	0	0	297
4,775	17,356	(3,158)	824	636	23,531	772	26,918	110,954
16,293	7,423	(6,984)	1,295	5,611	126,809	1,414	0	270,987
0	0	(152)	0	0	37	0	0	2,081
6,979	20,684	(2,626)	841	2,089	1,747	1,221	0	68,125
2,417	1,210	(432)	370	0	90	435	0	8,825
20,967	33,376	(11,488)	6,255	11,919	10,931	2,636	0	230,925
48,086	165,286	(14,312)	3,279	3,117	42,926	9,486	0	458,858
841	2,848	(898)	538	0	7,110	504	21,404	47,914
0	1,214	0	0	0	0	2,447	0	51,148
16,843	168,588	(41,649)	14,209	7,890	133,626	39,391	0	957,358
0	1,577	(443)	185	0	8,710	135	1,784	19,033
0	0	0	0	0	0	0	0	377
2,919	6,768	(2,171)	2,169	0	118,501	624	0	236,635
161	717	(220)	0	29	61	87	0	4,417

**COUNTY WIDE COST ALLOCATION ESTIMATED PLAN  
SUMMARY OF COST ESTIMATION ALLOWANCES**

			COSTS ALLOCATED FROM ...				
COSTS ALLOCATED TO ...			Auditor/ Controller AAA-ACR	Arch. & Eng. AAA-ANE	County Admin. Office AAA-CAO	County Counsel AAA-CCL	Fac. Mgmt Custodial AAA-FMC
Fund	Dept						
Operating Units							
Other Operating Units							
(various)	(various)	Brd-Gov'd Special Districts (summary)	179,651	0	0	(622)	6,727
(various)	(various)	Redevelopment Agency - RDA	1,462	0	0	(59)	0
(various)	(various)	Self-Gov'd Special Districts (summary)	24,413	0	0	(117)	0
(various)	RGP/RPR	EI Mirage Project	2	0	0	0	0
AAF	OOA	Aging and Adult Services	13,273	0	9,794	(5)	0
CJV	CIP	Capital Projects - All Funds	3,356	(23,813)	0	0	0
MPA	500	Mojave Desert AQMD (all funds)	5,057	0	0	0	0
NFY	870	S A N B A G (all funds)	2,063	0	0	(271)	0
NGJ	875	Inland Library System (all funds)	473	0	0	0	0
NHY	890	L A F C O	1,504	0	338	0	344
NIA	900	Law Library	2,126	0	0	0	0
PAB	RET	Board of Retirement - Admin	3,480	0	0	(144)	0
RFZ	097	Flood Control District (all zones)	53,831	0	11,509	(532)	1,158
RHH	498	IHSS Public Authority	2,847	0	0	(8)	0
RRC	903	Children & Families First Comm.	4,377	0	0	(43)	0
RSC	HPS	Headstart/Preschool Services	57,254	0	42,974	(25)	43
SAA	TRA	Transportation (all funds)	49,116	0	24,699	(227)	11,614
SAC	JOB	Jobs and Employment Services (all funds)	28,686	0	8,298	(51)	0
SAP	CLB	County Library	47,169	0	22,937	(18)	3,491
SAU	ECD	Economic & Comm. Dev. (all funds)	8,823	0	3,348	(45)	0
SFH	CAO	Disaster Recovery Fund	882	0	0	0	0
STD	905	Authority for the Handicapped	19,245	0	0	(1)	0
Operating Units							
All Other							
(various)	(various)	All Other	154,800	0	0	(446)	123,355

**COUNTY WIDE COST ALLOCATION ESTIMATED PLAN  
SUMMARY OF COST ESTIMATION ALLOWANCES**

**COSTS ALLOCATED FROM ...**

<b>Fac. Mgmt Grounds AAA-FMG</b>	<b>Fac. Mgmt Maint. AAA-FMM</b>	<b>Human Resources AAA- HRD/UNI</b>	<b>Purch. AAA-PUR</b>	<b>Real Est Services AAA- RPR/RNT</b>	<b>IS System Dev AAA-SDD</b>	<b>Fac. Mgmt Admin/Util AAA- FMT/UTL</b>	<b>Public Services Group AAA-PSG</b>	<b>Total</b>
1,956	10,066	(3,974)	14,596	13,065	9,154	683	73,456	304,757
0	1,157	0	605	0	1,073	0	0	4,238
0	0	0	0	0	0	0	0	24,296
0	0	0	0	9,413	0	0	0	9,415
0	0	(1,231)	622	238	172	0	0	22,863
6,583	116,640	0	6,390	589	0	0	67,781	177,526
0	0	0	0	0	367	0	0	5,425
0	27	(187)	0	25,390	579	0	0	27,601
0	0	(25)	0	0	14	0	0	462
89	328	(30)	488	0	4,035	37	0	7,131
0	0	0	0	0	0	0	0	2,126
0	63	(677)	0	0	646	0	0	3,368
0	3,069	(2,044)	3,245	0	24,984	474	17,188	112,883
0	0	0	269	0	0	0	0	3,108
0	0	(694)	0	0	2	0	0	3,641
0	410	(36,688)	689	10,276	307	276	0	75,515
6,905	14,036	(5,859)	3,851	794	65,994	1,352	25,621	197,896
0	144	(3,396)	757	3,007	2,777	0	0	40,222
5,904	1,842	(4,238)	1,732	5,795	1,086	0	18,810	104,509
0	133	(728)	4,372	1,926	25,844	216	0	43,890
0	0	0	17	0	0	(3)	0	896
0	0	0	0	0	0	0	0	19,245
82,206	126,237	(6,943)	286	23,959	43,352	14,508	0	561,313

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**COUNTY WIDE COST ALLOCATION ESTIMATED PLAN  
SUMMARY OF COST ESTIMATION ALLOWANCES**

<b>COSTS ALLOCATED TO ...</b>		<b>COSTS ALLOCATED FROM ...</b>				
		<b>Auditor/ Controller AAA-ACR</b>	<b>Arch. &amp; Eng. AAA-ANE</b>	<b>County Admin. Office AAA-CAO</b>	<b>County Counsel AAA-CCL</b>	<b>Fac. Mgmt Custodial AAA-FMC</b>
<b>Fund</b>	<b>Dept</b>					
<b>Totals</b>		<b>2,382,869</b>	<b>(26,924)</b>	<b>1,175,089</b>	<b>(13,452)</b>	<b>350,183</b>

**COUNTY WIDE COST ALLOCATION ESTIMATED PLAN  
SUMMARY OF COST ESTIMATION ALLOWANCES**

**COSTS ALLOCATED FROM ...**

<b>Fac. Mgmt Grounds AAA-FMG</b>	<b>Fac. Mgmt Maint. AAA-FMM</b>	<b>Human Resources AAA- HRD/UNI</b>	<b>Purch. AAA-PUR</b>	<b>Real Est Services AAA- RPR/RNT</b>	<b>IS System Dev AAA-SDD</b>	<b>Fac. Mgmt Admin/Util AAA- FMT/UTL</b>	<b>Public Services Group AAA-PSG</b>	<b>Total</b>
<b>436,226</b>	<b>895,824</b>	<b>(273,548)</b>	<b>102,740</b>	<b>213,059</b>	<b>1,057,811</b>	<b>195,138</b>	<b>365,174</b>	<b>6,860,189</b>



## COUNTY WIDE COST ALLOCATION ESTIMATED PLAN

## SUMMARY OF COST ESTIMATION ALLOWANCES ALLOCATED TO SERVICE UNITS AND ADMIN GROUPS

COSTS ALLOCATED FROM ...			COSTS ALLOCATED TO ...				
			Auditor/ Controller AAA-ACR	Arch. & Eng. AAA-ANE	County Admin. Office AAA-CAO	County Counsel AAA-CCL	Fac. Mgmt Custodial AAA-FMC
<b>Central Support Service Units</b>							
AAA	ACR	Auditor/Controller-Recorder	397,993	1,800	14,559	6,025	4,226
AAA	ANE	Architecture & Engineering	0	0	0	0	0
AAA	CAO	County Administrative Office	12,601	1,471	964	4,326	3,355
AAA	CCL	County Counsel	(432)	(648)	(1,162)	0	0
AAA	FMC	Facilities Management - Custodial	7,980	1,357	1,840	4,093	0
AAA	FMG	Facilities Management - Grounds	10,406	1,463	1,562	4,413	0
AAA	FMM	Facilities Management - Maintenance	20,167	5,473	6,538	16,757	0
AAA	HRD/UNI	Human Resources	(3,474)	(363)	(237)	(1,454)	(859)
AAA	PUR	Purchasing	2,748	206	1,080	762	334
AAA	RPR/RNT	Real Estate Services/Rent	1,162	0	7,345	563	0
AAA	SDD	IS - System Development	232,112	126	40,693	370	136
<b>Administrative Groups</b>							
AAA	FMT/UTL	Facilities Management - Admin/Utilities	1,393	170	182	513	103,994
AAA	PSG	Public Services Group	0	24,429	0	0	4,944
<b>Totals</b>			<b>682,655</b>	<b>35,485</b>	<b>73,365</b>	<b>36,370</b>	<b>116,128</b>

## COUNTY WIDE COST ALLOCATION ESTIMATED PLAN

## SUMMARY OF COST ESTIMATION ALLOWANCES ALLOCATED TO SERVICE UNITS AND ADMIN GROUPS

## COSTS ALLOCATED TO ...

Fac. Mgmt Grounds AAA-FMG	Fac. Mgmt Maint. AAA-FMM	Human Resources AAA- HRD/UNI	Purch. AAA-PUR	Real Est Services AAA- RPR/RNT	IS System Dev AAA-SDD	Fac. Mgmt Admin/Util AAA- FMT/UTL	Public Services Group AAA-PSG	Total
2,082	9,035	18,108	1,491	6,480	5,274	2,224	873	470,170
0	0	0	0	0	0	0	0	0
1,421	3,564	7,603	917	1,371	6,005	335	597	44,530
0	0	(2,493)	(315)	(697)	(476)	(140)	0	(6,364)
0	0	2,795	403	199	0	8,426	210	27,303
0	0	874	298	0	(25)	20,002	226	39,220
0	0	6,833	1,726	503	8,359	44,240	840	111,438
(360)	(933)	(2,068)	(433)	(352)	(1,695)	(321)	(154)	(12,703)
508	2,986	524	79	143	826	0	0	10,197
0	0	0	0	1,169	0	149	0	10,388
56	143	56,996	1,361	56	412,221	4,292	191	748,751
59,425	95,264	452	171	92	2,041	854	26	264,577
4,653	4,799	0	0	24,138	0	3,926	34,899	101,788
<b>67,786</b>	<b>114,858</b>	<b>89,624</b>	<b>5,698</b>	<b>33,102</b>	<b>432,529</b>	<b>83,987</b>	<b>37,708</b>	<b>1,809,295</b>

**SERVICE UNIT AND ADMINISTRATIVE GROUP  
COST ESTIMATION ALLOWANCES**

Fund	Dept		( 1 )	( 2 )	( 3 )
			2007 Total Budgeted Expenditures	Less: 2006 Actual Expenditures	Net Total (Col 1 - 2)
Central Support Service Units					
AAA	ACR	Auditor/Controller - Recorder	20,127,785	15,355,745	4,772,040
AAA	ANE	Architecture & Engineering	3,248,150	2,477,257	770,893
AAA	CAO	County Administrative Office	4,305,015	2,934,469	1,370,546
AAA	CCL	County Counsel	10,440,844	9,101,646	1,339,198
AAA	FMC	Facilities Management - Custodial	4,276,124	3,814,576	461,548
AAA	FMG	Facilities Management - Grounds	2,177,058	1,593,610	583,448
AAA	FMM	Facilities Management - Maintenance	9,464,336	7,420,195	2,044,141
AAA	HRD/UNI	Human Resources	16,879,252	15,742,631	1,136,621
AAA	PUR	Purchasing	1,436,996	1,311,012	125,984
AAA	RPR/RNT	Real Estate Services/Rent	2,514,897	2,090,316	424,581
AAA	SDD	IS - Systems Development	13,878,289	11,716,927	2,161,362
SUBTOTALS			88,748,746	73,558,386	15,190,360
Administrative Groups					
AAA	FMT/UTL	Facilities Management - Admin/Utilities	1,023,695	647,968	375,727
AAA	PSG	Public Services Group	1,925,919	1,496,666	429,253
SUBTOTALS			2,949,614	2,144,634	804,980
TOTALS			91,698,360	75,703,020	15,995,340

**SERVICE UNIT AND ADMINISTRATIVE GROUP  
COST ESTIMATION ALLOWANCES**

<b>( 4 )</b> <b>2007</b> <b>Total</b> <b>Budgeted</b> <b>Cost Appl &amp; Rev</b>	<b>( 5 )</b> <b>2007</b> <b>Allowable</b> <b>Budgeted</b> <b>Cost Appl &amp; Rev</b>	<b>( 6 )</b> <b>Less:</b> <b>2006</b> <b>Allowable</b> <b>Cost Appl &amp; Rev</b>	<b>( 7 )</b> <b>Net</b> <b>Total</b> <b>(Col 5 - 6)</b>	<b>( 8 )</b> <b>2007-08</b> <b>Cost Est</b> <b>Allowance</b> <b>(Col 3 - 7)</b>
7,495,604	7,495,604	6,963,706	531,898	4,240,142
2,707,830	2,707,830	1,874,528	833,302	(62,409)
39,364	39,364	22,881	16,483	1,354,063
6,051,944	6,051,944	4,656,166	1,395,778	(56,580)
2,061,835	2,061,835	1,861,645	200,190	261,358
957,103	957,103	781,316	175,787	407,661
3,881,678	3,881,678	2,729,941	1,151,737	892,404
6,147,758	6,147,758	4,626,583	1,521,175	(384,554)
241,119	241,119	222,374	18,745	107,239
1,510,344	1,510,344	1,276,109	234,236	190,345
5,115,493	5,115,493	4,343,792	771,701	1,389,661
<b>36,210,072</b>	<b>36,210,072</b>	<b>29,359,040</b>	<b>6,851,032</b>	<b>8,339,329</b>
			0	375,727
			0	429,253
			<b>0</b>	<b>804,980</b>
<b>36,210,072</b>	<b>36,210,072</b>	<b>29,359,040</b>	<b>6,851,032</b>	<b>9,144,308</b>



## ROLL FORWARD COMPUTATION

Fund	Dept	Notes	Cost Allocation Thru This Plan	Cost Allocation Thru 2005-2006 Plan		
			Actual 2005-2006 Costs	Estimated 2005-2006 Costs	Roll Forward	
Internal Service Funds						
IAG	PUR	Printing Services		78,126	83,391	(5,265)
IAJ	(various)	IS - Computer Operations		564,702	837,303	(272,601)
IAM	(various)	IS - Network Services		334,026	308,148	25,878
IAV	PUR	Central Stores		330,983	289,544	41,439
IAY	PUR	Mail Services		76,264	58,275	17,989
IBA	VHS	Fleet Mgmt - Motor Pool		134,280	270,362	(136,082)
IBP	RMG	HRD - Risk Management (all funds)		1,094,348	1,076,891	17,457
ICB	VHS	Fleet Mgmt - Garage/Warehouse		414,388	251,320	163,068
IRM	ACR	ACR-Records Management		88,993	114,925	(25,932)
Enterprise Funds						
EAA	SWM	Solid Waste Management (all funds)		557,379	239,088	318,291
EAD	MCR	Arrowhead Regional Medical Center (all fund		3,027,235	2,812,933	214,302
General Fund Operating Units						
AAA	ADS	Behavioral Health - Alcohol & Drug Services		101,206	112,254	(11,048)
AAA	APT	Airports Administration		715,971	723,431	(7,460)
AAA	ASR	Assessor		1,205,282	975,968	229,314
AAA	AWM	Agriculture/Weights & Measures		231,575	221,744	9,831
AAA	BDF	Board of Supervisors (all districts)		1,074,292	865,795	208,497
AAA	CBD	Clerk of the Board		200,834	119,808	81,026
AAA	CCM	County Museum		828,424	778,939	49,485
AAA	CCP	Regional Parks		2,467,799	2,739,646	(271,847)
AAA	CCS	California Children's Services		139,503	115,918	23,585
AAA	CTN	Trial Courts - State Ineligible Costs		31,522	7,133	24,389
AAA	DAT	District Attorney		1,334,262	1,554,394	(220,132)
AAA	DCS	HSS - Child Support Services		479,769	691,343	(211,574)
AAA	DOS	D.A. - Child Abduction		6,622	7,273	(651)
AAA	DPA	Human Services System		4,524,957	5,087,527	(562,570)
AAA	EDF	Economic Development Function	1	94,074	65,104	28,970
AAA	EMC	Emergency Medical Care Costs		539	936	(397)
AAA	FLP	Family Law Program		1,561	1,191	370

## ROLL FORWARD COMPUTATION

Fund	Dept	Notes	Cost Allocation Thru This Plan		Cost Allocation Thru 2005-2006 Plan	
			Actual 2005-2006 Costs	Estimated 2005-2006 Costs	Roll Forward	
AAA	FMH	Facilities Management - Home Repair	540,286	109,716	430,570	
AAA	FRN	Franchise Administration	3,149	9,923	(6,774)	
AAA	GJY	Grand Jury	22,234	23,132	(898)	
AAA	HCC	Health Care Costs	10,764	9,166	1,598	
AAA	IDC	Indigent Defense	5,620	7,573	(1,953)	
AAA	LIT	Litigation Proceeds and Uses	379	1,637	(1,258)	
AAA	LNJ	Law and Justice Group	11,404	12,188	(784)	
AAA	LUS	Land Use Services Department	1,555,216	1,153,905	401,311	
AAA	MLH	Behavioral Health	1,360,532	1,199,137	161,395	
AAA	OCH	HRD - Employee Health and Wellness	13,373	17,420	(4,047)	
AAA	PBD	Public Defender	666,012	636,867	29,145	
AAA	PGD	Public Guardian	2 129,793	78,815	50,978	
AAA	PHL	Public Health	2,225,700	2,189,389	36,311	
AAA	PRB	Probation	5,230,397	4,022,720	1,207,677	
AAA	ROV	Registrar of Voters	415,328	392,660	22,668	
AAA	SCL	School Claims	267,148	331,798	(64,650)	
AAA	SHR	Sheriff	2 20,495,490	19,319,605	1,175,885	
AAA	SVR	Surveyor	142,515	134,913	7,602	
AAA	TRC	Trial Court Funding	1,413	1,597	(184)	
AAA	TTC	Treasurer -Tax Collector	2 1,855,357	1,633,010	222,347	
AAA	VAF	Veterans Affairs	49,316	52,978	(3,662)	
<b>Other Operating Units</b>						
(various)	(various)	Brd-Gov'd Special Districts (summary)	4,618,358	3,851,181	767,177	
(various)	(various)	Redevelopment Agency - RDA	20,386	36,857	(16,471)	
(various)	(various)	Self-Gov'd Special Districts (summary)	90,691	72,141	18,550	
(various)	RGP/RPR	El Mirage Project	44,842	113,130	(68,288)	
AAF	OOA	Aging and Adult Services	149,595	167,903	(18,308)	
CJV	CIP	Capital Projects - All Funds	3 1,286,244	792,892	493,352	
MPA	500	Mojave Desert AQMD (all funds)	(5,193)	13,039	(18,232)	
NFY	870	S A N B A G (all funds)	166,881	81,658	85,223	
NGJ	875	Inland Library System (all funds)	2,305	2,942	(637)	
NHY	890	L A F C O	46,099	38,503	7,596	

## ROLL FORWARD COMPUTATION

Fund	Dept	Notes	Cost Allocation Thru This Plan		Cost Allocation Thru 2005-2006 Plan	
			Actual	2005-2006 Costs	Estimated 2005-2006 Costs	Roll Forward
NIA	900	Law Library		2,297	5,691	(3,394)
PAB	RET	Board of Retirement - Admin		130,267	221,085	(90,818)
RFZ	097	Flood Control District (all zones)		469,540	223,113	246,427
RHH	498	IHSS Public Authority		4,475	14,409	(9,934)
RRC	903	Children & Families First Comm.		56,798	14,976	41,822
RSC	HPS	Headstart/Preschool Services		2,573,776	2,477,007	96,769
SAA	TRA	Transportation (all funds)		2,664,542	2,163,161	501,381
SAC	JOB	Jobs and Employment Services (all funds)		372,679	366,772	5,907
SAP	CLB	County Library		772,493	736,332	36,161
SAU	ECD	Economic & Comm. Dev. (all funds)		272,149	258,824	13,325
SFH	CAO	Disaster Recovery Fund		3,096	1,314	1,782
STD	905	Authority for the Handicapped		77,664	69,597	8,067
<b>All Other</b>						
(various)	(various)	All Other	4	5,999,375	5,136,470	862,905
<b>Totals</b>				<b>74,959,701</b>	<b>68,607,730</b>	<b>6,351,971</b>

## NOTES:

1. Operating unit includes \$65,104 previously reported as AAA-SBD.
2. In FY 2004/2005 operating unit AAA-PAC was dissolved, and its functions were assigned to AAA-PGD, AAA-SHR, and AAA-TTC.
3. Includes \$(63,700) and \$87,300 previously reported as CJM-CIP and CJS-CIP respectively. Net effect on CJV-CIP's roll forward amount is \$23,650.
4. Includes \$763 previously reported as MPV-644, \$3,920,131 previously reported as NAL-CTC, \$7,335 previously reported as NJL-707, and \$41 previously reported as SFI-499.





## **County of San Bernardino**

Auditor/Controller-Recorder  
222 West Hospitality Lane  
San Bernardino, CA 92415-0018